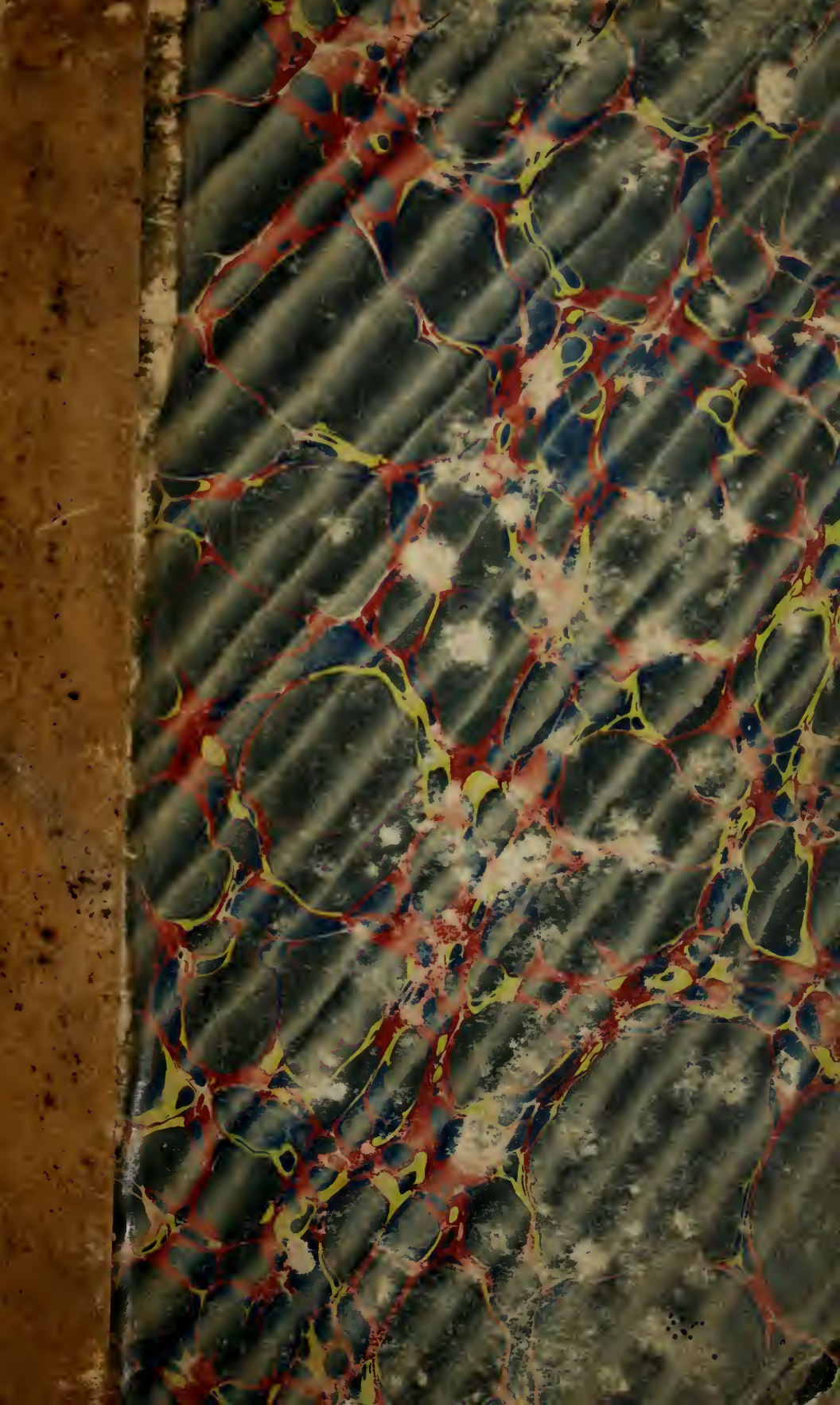

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MESSAGE

OF

THE GOVERNOR OF VIRGINIA,

AND

ACCOMPANYING DOCUMENTS.

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MESSAGE.

EXECUTIVE DEPARTMENT,
DECEMBER 2, 1861.

Gentlemen of the Senate
and House of Delegates:

Since the adjournment of the general assembly on the 4th day of April last, Virginia has withdrawn from the Federal Union, and has resumed her sovereignty as an independent state. The reasons which impelled her to the adoption of this course are numerous, and are ample to justify her action. It is sufficient to state that the government which our forefathers established was a government of freedom and equality—that it has been subverted, and its aims and objects defeated. Free will and the consent of the governed were the great principles lying at its foundation. They never entertained the idea that one section of the country was to be held by subjugation under the dominion of the other. Their own history had shown that they had freed themselves from unwise and unjust legislation, from coercion and subjugation, by their revolutionary struggle—the noblest and most glorious in its results that has adorned the annals of history. They founded a government for the protection of all, which commended itself to popular approval, and around which the affections of the people were closely entwined, giving to it strength, power and influence. In the pure days of its existence it enjoyed the confidence of the people and commanded the respect of the nations of the earth. So long as it gave protection, all were interested in maintaining and perpetuating its existence, but when it ceased to afford protection, and the attempt was made to coerce and subjugate states, the government of our forefathers was overthrown.

We are in no sense responsible for the present condition of public affairs. The northern masses, maddened by passion and inflamed by prejudice, have pushed their aggressions upon us, until every consideration of duty and patriotism requires us to separate from them.

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We desired to separate in peace. We wanted no war, but yet we had made up our minds to vindicate our conduct on the battle field, if needs be, and trust to that God who directs the destinies of men and nations, to guide us into the pathway to success and independence. So far, he has watched over us; guarded and protected us in our righteous resistance to tyranny; has presided in the councils of our brave generals; has stimulated our officers and men to deeds of noble daring, and has crowned our efforts with the wreath of victory.

It would be an idle consumption of time to present all the reasons which influenced our action, in this communication. They are familiar to the public mind, and under their influence the people of Virginia have pronounced their judgment at the polls; and by a majority unparalleled, have declared for separation. The events that have transpired since the 17th day of April, fully attest the sincerity of their convictions. I am content to leave their vindication with posterity, assured that their action will be fully justified.

The purpose of the federal president to subjugate us and coerce us to remain in a Union, the great aims and objects of which have failed, has involved us in a war of resistance to defeat his unholy designs. We have met his movements with a firmness, resolution and courage that become freemen in the maintenance of their honor, their rights and their institutions. We have defeated his best troops, and driven them in confusion and dismay from his own selected battle fields. Bethel and Haynesville, Bull Run and Manassas, Rich Mountain and Gauley, Harpers Ferry and Leesburg, all attest the spirit, the heroism, the patriotism and courage of the volunteers of the Southern Confederacy. They have proved themselves equal to any emergency, and have demonstrated that they are worthy sons of illustrious ancestors, who struck the first blow for freedom in the western world.

It is not with us to determine whether this war shall be of long or short duration. We have decided, however, that it cannot terminate until our enemies shall recognize fully and unconditionally the independence of the Southern Confederacy. Whatever of men or money is needed to work out this result will be cheerfully furnished. There can be, and there will be no compromise. We can never again live in harmony and peace under the same government. We can never entertain friendly feelings for a people who have

ruthlessly shed southern blood upon southern soil, in so execrable a war. They have shown themselves our worst enemies, and such we hold them to be. The separation that has taken place has been signalized in blood, and it ought to be, and I trust will be a permanent separation. Reconstruction is not desirable, and even if it were, it is now an impossibility.

It is our duty, therefore, to devote all our energies to a vigorous prosecution of the war. Every thing must be done that vigilance and fidelity require, and nothing left undone that patriotism and prudence suggest as necessary for our protection against actual and contemplated aggressions and encroachments upon our rights. No hesitating or doubtful policy will answer when armies are in the field. Nor will it do to act alone on the defensive. The Susquehannah is a better fighting line for us than the Potomac, and the sooner the war is pushed forward to that line, the better for Virginia and the Southern Confederacy. To that line it must go, if we would save Maryland. Let our actions show to her people that we feel for their condition, and that we intend to aid them in effecting their deliverance from the tyranny that now oppresses them, and thousands will welcome us to their state, and flock to the standard of the Southern Confederacy, with a resolution to plant that flag firmly upon her soil, or die in the attempt. This war will not end until we show the northern people the difference between invading and being invaded.

In this connection I must not omit to notice the noble spirit and promptitude exhibited by the gallant sons of that state, in coming forward immediately after our ordinance of secession was passed, and making tenders of service to aid in the struggle, which was then seen to be unavoidable. A more gallant set of men never graced a battle field, and soldiers more true, more courageous, and more faithful, never struck blows for freedom and independence. When their state was subjugated, they left their homes, families and friends, came to Virginia, entered her service, and have exhibited a devotion and fidelity to the cause worthy of all admiration.

Very shortly after the secession of Virginia, in the full belief that Governor Hicks of Maryland would be disposed to unite with me in the adoption of some line of policy that would be calculated to give mutual protection to our respective states against the encroachments of the Lincoln government, I sent Judge William W. Crump of this city, one of my aids de camp, a gentleman of fine intelligence and

great prudence, to confer with him, and ascertain what would be his course of action in the then existing condition of public affairs. On calling upon Governor Hicks, Judge Crump very soon became satisfied that the governor intended to go with the north, and would use his influence, personal and official, to prevent Maryland from connecting herself with her southern sisters. The conference, therefore, soon terminated. Judge Crump's report is herewith transmitted.

For this struggle, so suddenly commenced, Virginia had for some time been making such preparations as her means enabled her to make; and although she was not so well prepared as was desirable, still she was better prepared than most of her southern sisters—better perhaps than any one of them. For some time anterior to the secession she had been engaged in the purchase of arms of different kinds, ammunition, and other necessary articles, and in mounting artillery, in anticipation of the event which subsequently occurred. The reports from the ordnance department of the state, which have been laid before the convention from time to time, will show what she had done in the way of preparation, and what number of artillery for the field, and what number of small arms, ammunition and other articles necessary for fitting out and maintaining an army, have been issued. To Col. Charles Dimmock, chief of the ordnance department, is the state largely indebted for what has been done, before and since the war commenced. He is not only an accomplished and well-educated military officer, but he is a systematic business man, remarkable for energy and perseverance. His services to the state have been, and are now invaluable in the position he occupies.

A large portion of the ammunition which has been used in the war, was captured at Norfolk, and the heavy guns supplied to our southern sister states for coast, river and land defence, were captured with the navy yard at the same time. The capture of the navy yard and of Harpers Ferry was accomplished without the loss of a life, or a casualty of any description. All the field artillery which we have issued belonged exclusively to the state of Virginia, and much the larger part of it had been in her possession for a half century. The small arms were also her own exclusive property, save seven thousand five hundred altered percussion muskets kindly furnished by the late Governor Ellis of North Carolina, who felt and manifested the deepest interest in all that concerned the people of this commonwealth. Death has removed him from the theatre of

action, but his memory will be cherished, his manly virtues honored, and his name held in grateful remembrance by the executive and people of Virginia.

On the 28th day of February 1846, the legislature directed the superintendent of the armory to sell, under the direction of the executive, all such arms and accoutrements then in the armory as were not worth repairing. This order was construed by Governor Floyd to include the iron six pounders then at the armory, and by an order dated February 22, 1849, the superintendent was directed to sell them at not less than twenty-five dollars each. Fortunately for us, there were no bidders at that price, and the guns remained in the possession of the state, and now each one of those pieces is in the field, and they have proven to be equal to any guns of like calibre now in service. How small a circumstance controls the greatest events! What embarrassments would have attended our operations in this important struggle, if these pieces had not been in our possession and ready for transportation to the field.

It is to be regretted that Fortress Monroe is not in our possession; that it was not as easily captured as the navy yard and Harpers Ferry. As far back as the 8th of January last, I consulted with a gentleman whose position enabled him to know the strength of that fortress, and whose experience in military matters enabled him to form an opinion as to the number of men that would be required to capture it. He represented it to be one of the strongest fortifications in the world, and expressed his doubts whether it could be taken, unless assailed by water as well as by land, and simultaneously. He stated emphatically and distinctly, that with the force then in the fortress, it would be useless to attempt its capture without a large force thoroughly equipped and well appointed. At no time previous to the secession of Virginia had we a military organization sufficient to justify an attempt to take it; and events since that occurrence demonstrate very clearly that with our military organization since, and now existing, it has not been deemed prudent to make the attempt.

Prior to the secession of the state, indeed from the commencement of my gubernatorial term, I used all proper means within my reach, aided and supported by the military commission, to prepare the state for defence. In the first communication which I had the honor to present to the general assembly, I used this language:

"Whether the Union shall survive or perish, it is, nevertheless, your duty to place the state in such a condition that she will be prepared at all times, and upon the shortest notice, to protect her honor, defend her rights, and maintain her institutions against all assaults of her enemies. With this view, I recommend a careful revision of the militia laws; and, in this connection, I suggest that munitions of war be procured and provision made for the organization of an efficient military staff. It would be well, also, to specify in the law the number of aids to which the governor is entitled, and designate their rank. I cordially approve the bill herewith sent, for the organization of a brigade of minute men, prepared by a gentleman remarkable for his intelligence, military knowledge and experience. And, finally, I commend the Virginia military institute to your favorable consideration, and urge that liberal appropriations be made for enlarging the buildings and extending the sphere of its usefulness."

In answer to this recommendation, the general assembly appropriated one hundred and eighty thousand dollars, *in bonds*, to be expended in the purchase of arms, equipments and munitions of war. If we could then have purchased all the arms which we desired to obtain, our state would have been in a better condition to repel the assaults of the federal executive. At the time we made the purchase of five thousand muskets from the federal government, we desired to purchase ten thousand additional, but the authorities declined to sell them to us, although five times the number were then in the arsenal at Washington.

The appropriations for the purchase of arms were made, as before stated, *in bonds*, all of which, under the law of the state, had to be negotiated *at par*, before a dollar could be realized for purchases. This was a source of serious embarrassment, and nothing but the untiring zeal and indomitable energy of the military commission enabled us to overcome the difficulties, and to make many purchases which proved of immense value in the struggle in which we have been and are now engaged. The thirteen Parrott rifled cannon, and the five thousand muskets and the powder then purchased, furnish examples in point. It is a memorable fact in connection with the purchase of the powder, that the military commission and the executive were charged with wasting the public money in the purchase of more powder than the state was likely to consume in many years.

The record which Virginia presents in her contributions to this war, is a proud one. Her sons can look upon it with satisfaction and pleasure. It demonstrates her performance of duty. She has been true to herself, to her ancient fame, and to her sisters of the Southern Confederacy. With full knowledge, when she passed her ordinance of secession, that her own soil was to be the battle field between the contending parties, that she in taking her position placed herself between the enemy and her southern sisters, and would receive the blows that might otherwise fall upon them, she yet boldly occupied the position, stepped forward and received the shock. How gallantly her sons have maintained that position, history will attest. Her patriotism, her devotion to the common cause, will be fully recognized and admitted by all.

It is impossible at this time to state the precise number of volunteers and militia that Virginia now has in the field, owing to the fact that the mustering officers at Norfolk, Lynchburg, Abingdon, Staunton, Winchester, Harpers Ferry, the Potomac division, and other places, have not made their returns to the inspector general's office in this city. From the lights before me, I estimate the number at not less than seventy thousand. We have in service fifty-nine regiments of infantry, and a considerable number of battalions and companies in this arm of the service that have not been organized into regiments. We have eight organized regiments of cavalry, and a number of companies attached to different commands, which, if consolidated, would make probably three regiments more. We have issued three hundred and fifteen pieces of artillery, nearly all of which are in service in the field. One artillery regiment only has been organized, and that was organized at the instance of General Magruder. When the war commenced, we were compelled to put our artillery companies in the field as fast as they could be raised and armed. The necessity which required the adoption of this course at the origin of this war, has continued to exist, and I have felt it to be a duty to transfer the companies to confederate control as soon as they were mustered into service. It is not probable, therefore, that additional artillery regiments will be organized at this time.

By agreement with the confederate authorities, the state of Virginia paid off her volunteers in the field to the 30th day of June. The paymaster general's report shows, that he has paid seventy-eight companies of cavalry, fifty-two companies of artillery, four

hundred and two companies of infantry, one company of cadets and seven companies of militia. There remain to be paid six companies of infantry and one of cavalry. We had therefore in service on the *30th day of June last*, five hundred and forty-seven companies of all arms of the service, comprising forty-one thousand eight hundred and eighty-five men, then in the field. The paymaster general states in his report: "The force which I report as having been in the field and paid to the 30th of June, has been greatly increased by recruiting the companies, as reported to me by the paymasters. In many cases they had increased *twenty-five per cent.*—in some, *fifty per cent.*" Since the date mentioned, we have added largely to our volunteer force, and for months past the militia in the Valley, some portions of the west, in the Piedmont region and in Tide water, have rendered more or less service, under calls from the officers in command in those sections of the state.

The alacrity and promptitude with which our volunteers and militia have responded to the call of the executive, entitles them to the thanks of the country. They have exhibited a noble spirit of patriotism, and the courage, coolness and heroism which they have displayed on the field of battle, under the most trying circumstances, are worthy of all praise. No men ever exhibited higher traits of gallantry, or more heartfelt and whole-souled devotion to a righteous cause, than they have done.

The expenditures of the state for war purposes, since the 17th day of April last, amount to more than six millions of dollars. Her contributions of men and money for the common cause have been cheerfully furnished, and her past course gives assurance of her determination to spare no effort to insure success. She feels and knows, and therefore acts upon the principle that nothing short of the full and free recognition of the independence of the Southern Confederacy can give assurance of protection to persons and property, and happiness and prosperity to her people. Every consideration, therefore, that should influence a people, prompts us to repudiate all compromises, to reject all advances towards reconstruction. We must triumph in this struggle. In that alone consists our safety for the present and for the future.

Some legislation is necessary for filling the places of our volunteer forces now in the field when their present terms of service shall expire. It is not improbable that many of them will decline

to re-enlist after the expiration of their terms of service (at least for a time); and this contingency should by all means be adequately provided for. I commend this important subject to your early consideration, with the full conviction that your wisdom will suggest such legislation as will meet the case.

I avail myself of this, the first opportunity that has presented itself, to return my cordial thanks, individual and official, to his excellency F. W. Pickens, governor of the state of South Carolina, for his promptitude in sending troops to our aid immediately after the passage of the ordinance of secession;—for the deep interest he has uniformly exhibited in our behalf, and for his generous and ready response to every request I have preferred. He was the first executive who proffered us aid and support, and hence the propriety of this reference to him.

My convictions of individual and official duty, and every dictate of patriotism have induced me to contribute in every proper mode to aid the cause in which all we hold dear is involved. All the means within my control have been cheerfully and promptly employed. As a citizen of Virginia, and as the executive of the state, I felt it to be incumbent upon me to co-operate cordially and heartily with the confederate authorities in the adoption and prosecution of all measures and plans which promised to advance the interests of the Southern Confederacy, and to establish its independence upon a firm and reliable basis.

In addition to arming our own troops, I have issued arms to such unarmed regiments, battalions and companies as came from other states to participate in this struggle. I have furnished to our friends in Maryland three thousand muskets; to Tennessee, five batteries of six-pounder field pieces, comprising four guns each, and have armed a number of her infantry regiments; to Missouri, two six-pounder rifled cannon and five hundred muskets; to Kentucky, thirty-six hundred muskets; and have furnished arms to regiments, battalions and companies from Texas, Louisiana, Georgia and South Carolina. Very recently I have furnished one thousand muskets to South Carolina, and some heavy guns and five hundred muskets to North Carolina. The confederate and state authorities have worked together for the advancement of a cause common to both, and the success of which can only be secured by united counsels and concerted action.

I refer with mortification and regret to the unpatriotic spirit which

has been exhibited by a portion of our people in Northwestern Virginia, and to the disloyal and revolutionary acts to which they have resorted to dismember this commonwealth, and to organize a new state within its limits. Their conduct is without justification or excuse. The professions and pledges of the leading public men of that section, oft repeated before, at the time, and subsequent to the passage of the ordinance of secession, induced the belief that they would abide by the expressed will of a majority, as it might be exhibited at the polls. That will, fairly expressed, was overwhelmingly in favor of the ordinance; and every obligation of patriotism, every consideration of duty and of loyalty, the ties of kindred and association, should have induced them to abide by and acquiesce in this popular expression of sentiment. While claiming the common name of Virginians, they have sought to place their brethren under the subjection of a tyrant and despot, who, in utter disregard of the constitution, and laws passed in pursuance thereof, has invaded the territory of their native state, by a hired soldiery, composed of the reckless and the abandoned, the dissolute and the depraved, gathered from the purlieus of the cities and villages of the north, and the floating scum of western population. The personnel of their army is a living libel on mankind. Abandoning their own brethren, they have given aid and support to these mercenaries, and have justified them in shedding the blood of Virginians upon their own soil. They have rejoiced with them in their small victories, and they have mourned when a few thousands of southern volunteers have driven their tens of thousands from the field. Could any thing be more unnatural, disgraceful and treasonable?

A day of retribution will assuredly come, and with it its certain attendants of shame and sorrow. The enemies of our rights and our peace will be driven from that fertile and valuable portion of Virginia back to their homes in the north and the west; and those who have counseled and abetted them will be made to feel that Virginia has power to execute her laws and visit punishment upon the guilty violators. Many of the purest, most intelligent and loyal of the citizens of that section of Virginia have been driven from their homes, their personal property destroyed, and their landed estates laid waste and confiscated. They enjoy, as they should, the sympathy of their loyal brethren; and I trust the time draws nigh when the measures which have been set on foot by the president will relieve their country from the tread of the invader, and restore them

to their homes. The military movements for the Valley and Northwest are in charge of an officer (a native of Northwestern Virginia) of tried courage and experience, whose skill, ability and merit have sustained the severest tests in this and in the Mexican war. Let the true, the faithful and the loyal rally to his standard, and second his efforts for their deliverance.

The Northwestern portion of Virginia must not be abandoned and surrendered to the traitor residents and the mercenary soldiery who now occupy it. We owe it to those noble and generous men who have stood by us throughout this great struggle, who have sacrificed their all in their devotion to Virginia and the south, who are now refugees, scattered here and there throughout the loyal portions of the commonwealth, far removed from all the endearments and comforts of home and family and friends. We must restore these men to their homes; we must repossess this country, and bring it again under subjection to the laws of Virginia. The commonwealth must not be dismembered. When this war ends, she must be what she was when it was inaugurated. The Ohio river was the western boundary then, and it must continue to be her boundary.

Early in the month of May last I directed my aid de camp, Judge William W. Crump, to accompany an expedition to the Northwest, and to take with him arms, to be placed in the hands of loyal citizens of that country, whom, from assurances I had received, I expected to be at Grafton to receive them. His report, herewith transmitted, will explain the objects of his mission, and the instructions given to him.

In the retreat from Philippi, five hundred or more muskets and a considerable quantity of ammunition fell into the hands of the enemy.

On the 14th day of June 1861 I issued a proclamation to the people of Northwestern Virginia, appealing to them to stand by the state, and unite with us in repelling the invaders of their soil. A copy of this proclamation is herewith communicated.

This war is to end at some time, and when it does end, the question of boundary between the two governments is to be adjusted. We must therefore recover every square foot of southern territory before we can think even of negotiating upon the subject. We cannot afford to surrender any part of the slaveholding territory; and any policy which looks to such a result, should be indignantly repudiated.

The enemy have recently taken possession of the counties of Accomack and Northampton with a large force, estimated at from six to eight thousand. The isolated location of these counties, and the impossibility of supporting the local volunteers and militia by additional troops, while the enemy held possession of Maryland and the bay, made them an easy capture. These counties must be recovered, the citizens restored to their habitations, and relieved from the subjugation to which they have been reduced. The possession of Maryland is indispensable to us in the present condition of affairs on the Eastern Shore and in the Northwest.

Kentucky, Virginia's oldest daughter, paralyzed by fratricidal strife, torn by intestine commotion, is now passing through an ordeal far more trying than has fallen to the lot of any other state. She will, however, pass through it safely. The courage and heroism, the resolution and patriotism, the will, the energy and unfaltering spirit of her young men will bring her safely through this trial, and place her by the side of the old mother commonwealth in the Southern Confederacy. We have assisted her as far as it was possible; and we now look forward with confidence to the day when the flags of Virginia, Kentucky and the confederate government, floating together over her soil, will assure her people that she is redeemed, regenerated and disenthralled.

We have earnestly and hopefully watched the progress of the revolution in Missouri, the gem of the Northwest. Our strongest feelings have been enlisted in her behalf, because we find Virginians, here and there, dotted over her territory. Virginia feels a mother's affection for all her children, wherever located, and she rejoices with them in their hours of joy, and sympathizes with them in their moments of sadness. The brilliant successes which have crowned her efforts so far, the glorious victories which have been won by her soldiers on fields where the odds were against them, assure us that her liberty and independence will be secured.

I introduce, in this connection, an extract from a speech made by Mr. Lincoln in the house of representatives on the 12th day of January 1848, peculiarly striking, and exactly suited to the existing condition of the country.

"Any people, any where, being inclined, and having the power, have the right to rise up and shake off the existing government, and form a new one that suits them better. This is a most valuable, a

most sacred right—a right which we hope and believe is to liberate the world. Nor is the right confined to cases in which the whole people of an existing government may choose to exercise it. Any portion of such people that *can*, *may* revolutionize, and make their own of so much of the territory as they inhabit. More than this, a majority of any portion of such people may revolutionize, putting down a minority intermingled with, or near about them, who may oppose their movements. Such minority was precisely the case of the tories of our own revolution. It is a quality of revolutions not to go by *old* LINES, or *old laws;* but to break up both, and make *new ones.*"

It would be unreasonable to expect success in every engagement, in a war conducted upon such principles as the enemy have adopted. We have officers in charge of our troops, of tried skill and courage, and of enlarged experience in all military matters. They enjoy the confidence of their men and of the country, and they have discharged their duties with fidelity, zeal and judgment. We have at the head of the confederate government a thoroughly educated military man, who has served with distinction and success in the field, who is devoting all his energies and tasking his intellect to the uttermost in devising plans and originating measures calculated and intended to advance the cause, and to bring the war to a speedy and successful termination. With all these great advantages, we must yet expect to meet with some reverses. We must be prepared for them, and if they come, we must not permit ourselves to be discouraged. We must "bate not a jot of heart or hope, but bear up and steer right onward." If driven from the field to-day, redoubled energies, renewed spirit and courage will enable us to regain it to-morrow. Heed not the croakers whose fears and diseased imaginations prompt them always to look upon the dark side of every picture. We have men of this class amongst us who grumble and complain when they can find a listener; but the number of such is exceedingly limited. Ninety-nine men out of every hundred are confident of success, and are working with a will, a resolution and a determined purpose to achieve southern independence. They intend to establish a government of liberty and law, equality and justice. No men ever struggled in a nobler cause, and we must press forward, therefore, with strong heart and stern resolution, reposing an abiding confidence in the guardianship and protection of that Providence which has hitherto watched over us, and given to our arms such signal victories.

The ladies of Virginia and the other states of the Confederacy have manifested the deepest solicitude for the success of the cause, and the strongest interest in all who were engaged in the service. They have been unremitting in their efforts to promote the comfort of the soldiers, and to administer to their wants. They have exhibited a singleness of purpose, a self-sacrificing disposition, a zeal and a thoughtfulness in efforts to provide for those in the field, and to relieve the sick and the wounded. Those delicate attentions which woman alone knows how to bestow, are exhibited in our hospitals, and wherever else objects deserving of their attention are to be found. Well have they performed their duties in this struggle, and thousands of grateful tongues will chant their praises and celebrate their virtues.

When our independence shall be established and recognized, as it will be, what will be its effect upon the material prosperity of Virginia? With the best port in the world, our commercial advantages must be great. We may fairly and reasonably conclude that an extensive, valuable foreign trade will at once spring up, which will give vitality to all the various interests in our state. It will stimulate manufactures, mining and agriculture, greatly augment production, and thus furnish profitable and constant employment to our population. The hoarded capital releasing itself from the restraints now imposed upon it, would find profitable investments in lands, mineral and agricultural, in the pursuits of mining and manufacturing, and in all the various branches of mechanical industry. No state in the Confederacy abounds in greater natural resources and advantages, and in every thing she requires to establish her prosperity in their development. Direct trade with foreign nations will give to us immense advantages that we have not heretofore enjoyed, and which, under the legislation of the United States government, it was not possible for us to obtain. Fishing bounties, bounties to steam lines, the protective policy, and indeed all the laws regulating commercial intercourse in sea going vessels, foreign and coastwise, had a direct tendency to the concentration of commercial power and influence in the north—and such has been the result. The establishment of our independence, and its natural consequence, direct trade, will increase our population, enhance our prosperity, and add immensely to our wealth and influence as a state.

I transmit herewith, a communication received from Hon. C. G. Memminger, Secretary of the Treasury of the Confederate States,

dated September 17th, 1861, enclosing an act of congress entitled "an act to audit the accounts of the respective states against the Confederacy." I commend this subject to your attention; and as it is a subject of very great importance, and early action is necessary, I trust it will be duly considered, and such legislation as may be required will be adopted.

I recommend that the executive of the state be authorized to have complete and accurate lists of all our forces in the field made out and deposited in the state department, and that an appropriation be made to effect this object. It is due to our volunteer and other forces, that the state should preserve a record of their names, and the length of service, for future reference, and as part of the history of the commonwealth. The present is an important period, and every thing that is calculated to illustrate the history of the state or confederate government, should be carefully preserved for reference and use. The present times will have a historian, and the value of all history depends upon its accuracy. Care and attention now will provide and preserve the materials, and place them in reach of the historian of our age and generation. I hope it will be your pleasure to provide means to accomplish this valuable and desirable object.

The aggregate balance in the treasury on the first day of October 1860, was - - -		254,308 66
Received from the 1st day of October 1860 to September 30th, 1861, from all sources, -		10,187,653 84
		10,441,962 50
The disbursements from the 1st day of October 1860 to September 30th, 1861, on all accounts, amount to the sum of - - -		10,209,394 11
Balance on hand October 1st, 1861,		$232,568 39
To the credit of the commonwealth,	138,214 84	
To the credit of the Literary fund, -	17,793 87	
To the credit of the Board of public works, - - -	8,220 43	
To the credit of the Sinking fund, -	68,339 25	
		$232,568 39

The report of the Sinking fund board, herewith transmitted, and the report of the second auditor, will furnish much valuable, inte-

resting and important information. I commend them to your consideration.

The report of the first auditor is a document of very great ability. It embodies a vast amount of valuable instruction and important information on subjects of interest to every citizen of the state. The statistical information which it presents is extremely valuable, and is presented in the best shape for ready reference. The industry, skill and judgment which the tables exhibit in their preparation, and the well known reputation of the auditor for accuracy, will cause this report to be highly appreciated by intelligent men. I commend the report most cordially to your careful examination.

The report of the attentive and indefatigable superintendent of public buildings and grounds, and the recommendations and suggestions which it makes, are worthy of adoption, especially those relating to the renovation and repair of the capitol building.

A portion of the buildings at the penitentiary, including the axe factory and the weaving establishment, were destroyed by fire on the first day of July last. So soon as I heard the buildings were on fire, I repaired to the penitentiary, and remained there until the fire was subdued. On the next day I directed the superintendent to institute an investigation to ascertain, if possible, the origin of the fire. The fire was, beyond all question, the work of an incendiary; but although the investigation has been prosecuted, we have not been able to ascertain the guilty party or parties. The buildings have been reconstructed, and nearly all the machinery in the axe factory has been replaced, and in a few days work in that branch of operations will be resumed. The machinery in the weaving department, I regret to say, we have not been able to supply, and I fear some considerable time must intervene before this branch of manufacture can be resumed. We have found it impossible to procure carding and picking machines and looms, as we have no manufacturer of cards, picks and looms in the Southern Confederacy that I am aware of. The loss to the state is between ten and twelve thousand dollars, from the best information I have been able to obtain. This loss has seriously embarrassed the operations of the penitentiary, and as the manufacture of axes was more profitable than any other branch of industry carried on at the establishment, has greatly reduced our receipts for the last half year.

In my last message I made several recommendations in connection with this institution, which I regarded as important, but none of

which, I regret to say, were acted upon. Those recommendations I now renew, and I earnestly hope the present general assembly will consider and act upon them.

I urge earnestly but respectfully that the committees of the two houses, appointed on the penitentiary, will make a careful and thorough examination of the institution, its management, its accounts, the modes of furnishing supplies of raw material, the character of that material, and of the articles manufactured, the management of the penitentiary store, and indeed of every thing connected with the establishment. Committees heretofore have given very little attention to this institution—far less than it should have received at their hands. It has always appeared to me that if this institution were systematically and energetically managed—managed with that system and energy that a business man would bestow upon any pursuit in which he was engaged—it ought to yield a profit instead of being a drain upon the treasury. It has never yielded a profit so far; but it does not follow, therefore, that it cannot be made to yield a profit. Seeing, since I have been in office, that it has been a burden upon the treasury, I have been inclined to think that it would be better to rent out the establishment to the highest bidder, under such regulations as the wisdom of the general assembly may suggest. Whatever may be your conclusions on the subject, it is certain that something must be done to secure more promptitude than has been heretofore exhibited in its administration. The fiscal year terminated on the 30th of September last, and up to this moment I have received no reports showing that its transactions have been settled up to that date. The interval between this and the day of the meeting of the general assembly is only three days. Why this is so, I am not able to determine. I recommend that you pass a law requiring the accounts for each quarter to be settled up and closed within ten days after the quarter has expired.

I communicate herewith, reports from the directors of the Eastern and Western lunatic asylums. They were received at so late a day that I have had no opportunity to examine them. No report has as yet been received from the directors of the Trans-Alleghany lunatic asylum. I suppose no progress has been made with the buildings, as Pierpont seized and carried away all the money to the credit of the state in the bank at Weston, shortly after the passage of the ordinance of secession.

It is expected that the military institute will be again open for the

reception of cadets early in the month of January next. In a crisis like this, I consider it a matter of the first importance to keep that institution in operation. In the past six months we have had abundant reason to appreciate its value to the state. The services which have been rendered by the professors and cadets have been invaluable, and it is difficult to see how they could have been dispensed with without serious detriment to the commonwealth and the southern cause. This institution deserves to be fostered and supported, and I trust you will provide liberally and generously for it.

I commend also the university of Virginia, the first literary institution in the Southern Confederacy, to your fostering care and attention. It has established itself firmly in the affections of the people of the state and of the southern country, and whatever is necessary to enable it to maintain the reputation it has acquired, should be cheerfully accorded to it.

The deaf, dumb and blind asylum buildings at Staunton are now in the possession of the confederate government, and are used for hospital purposes. The pupils and teachers have been removed to the female institute buildings in that place, and are comfortably provided for.

I commend to your consideration the report of the adjutant general, and the documents which accompany it. The onerous and oppressive duties of this office have been discharged with ability and untiring energy and assiduity. Since the war commenced the labors of this officer have been greatly increased. They are of the most responsible and important character. He has labored earnestly to preserve the arms and keep them in place for a time of need, and in this policy he has been ably and energetically supported by the superintendent of the armory. If the policy declared in a resolution passed by the house of delegates at the last session had prevailed, and the flint lock muskets had been delivered to J. R. Anderson & Co. under their contract with the military commission, what would have been the condition of our state at this moment? Thousands of our people would have been unarmed, and we could not have sent to the field more than half of the men we have put in service, at the most important crisis for the south that has ever occurred. The resolution failed to pass the senate, and the state retained the possession of the arms.

Under the action of the convention, the armory has been trans-

ferred to the confederate government, to be held *for use* during the war. The terms of the transfer are embodied in a deed and agreement attached, which has been duly acknowledged and recorded in the clerk's office of the hustings court of this city. This paper, and others relating to the Harpers Ferry machinery, and the guns, ammunition, &c. captured at the Norfolk navy yard, have been communicated to the convention, and will soon be published with the proceedings of that body, and to them I refer you for full information on these interesting matters.

I have received from the secretary of the navy, Hon. S. R. Mallory, an interesting correspondence relating to the supply of nitre, the mode of preparing nitre beds, and their probable production. The subject is of the first importance to every citizen of the Southern Confederacy, involved as we are in a war which may continue for years to come. Wars cannot be carried on without gunpowder, and gunpowder cannot be fabricated without nitre. A supply of this indispensable article must be procured speedily; and I bring the subject to your attention, in the hope, nay with the confident expectation that you will offer such inducements as will stimulate our people to engage in its production, and in the manufacture of gunpowder. Whatever action you may determine upon in regard to this subject, should be taken with as little delay as practicable.

Powder mills have been or are being erected in the counties of Page, Pendleton, Greenbrier, and perhaps in other sections of the state, as I have been informed. What amount of powder they will manufacture daily, I have not been able to ascertain. Any encouragement that can be given to the manufacturers should be afforded promptly, in order that we may keep up the supply, and gather a sufficient amount ahead to relieve all anxiety on the subject, and to give full assurance of an abundant supply of this indispensable article.

The act passed at the last session to incorporate the Virginia canal company, and to transfer the rights and franchises of the James river and Kanawha company thereto, will expire, by its own limitation, on the 29th day of January next, if the Virginia canal company be not organized by the appointment of a president and directors, as therein required. I approved of the passage of the act; and if our troubles had not occurred, I feel persuaded that the company would have been organized, and the enlargement and extension of the improvement commenced. Under existing circumstances, I recommend an extension of the time of organization. I think it is advisable to ex-

tend it to the 29th day of January 1863, as I believe, if peace shall be restored, a very short time only will elapse before the contemplated arrangements will be consummated.

The convention having passed an ordinance prescribing the flag of Virginia, I have had a number prepared, which I have presented to our infantry regiments at Centreville, and others are in course of preparation for the other regiments now in service. The scene on their presentation at Centreville was most interesting. The flags were received with demonstrations of patriotic joy, and as the regiments retired, with their flags waving in the breeze, the display was striking and imposing. The presentation took place in the presence of Generals Johnston, Smith, Beauregard, Longstreet, Stuart, Jackson, Early, Cocke, and other distinguished officers. It is due to General Johnston to say that the preparation and presentation of the flags was suggested by him.

The rail road companies of the state have been active, energetic and faithful in the performance of duty in this crisis. Their officers, employees and agents have spared no proper effort to transport, with the least possible delay, troops, supplies and ammunition to desired points; and they deserve and will receive the thanks of the people not only of Virginia, but of the Confederacy. They have justly won the confidence of the country, and in times like these it becomes the legislature to deal generously and liberally with them, giving to them such aid as will enable them to promote the public interest, without pecuniary sacrifice.

Our rail roads have not been constructed with special reference to military purposes and objects, but the war has demonstrated that if they had been constructed with this view, they could not have been better adapted to our wants and necessities. The Virginia and Tennessee, the Central, the Orange and Alexandria, the Manassas Gap, the Richmond, Fredericksburg and Potomac, the Richmond and Petersburg, the South Side, the Richmond and Danville, the Harpers Ferry and Winchester, the York River, and last, but by no means least, the Norfolk and Petersburg roads, have all rendered essential and valuable services. Indeed, it is difficult to conceive how we could have dispensed with them, or either of them. Their connections are as important as the roads themselves; and it really seems as if Providence had guided our engineers in the selection of the routes, with a view to providing the best means for the defence of the state in the existing contingency. Take the map, examine it

carefully, and it would seem as if the same wise Providence had superintended, directed and controlled our entire system of internal improvements of every kind in Virginia and throughout the Southern Confederacy.

The subject of the currency, at all times of the utmost importance, is doubly important now, when the public attention is so entirely engrossed with the war, its prosecution and its results. Your attention is earnestly invited to the consideration of such measures as will relieve the people from the mischiefs of an inflated and irresponsible small note currency. The whole country is flooded with small notes, as small in amount as five cents, and running up to three dollars, issued by corporations and individuals. The pecuniary responsibility of the individuals who have issued large amounts of this kind of paper is entirely unknown to persons residing out of their immediate neighborhoods. Such notes can have only a local character, circulation and credit; and if, as is often the case, they fall into the hands of persons who carry them away to some other point in the state, the holder finds himself unable to use them in his business transactions; and they therefore become a total loss.

Some of our corporations, that have been generous in appropriations to aid in providing for our volunteers and their families, have issued considerable amounts, which constitute, in great measure, the local circulation. Such is the case in regard to the city of Richmond, and perhaps other places. The city has issued near three hundred thousand dollars of notes of denominations of one and two dollars and of fifty cents. Our city and town corporations, savings banks, and numerous individuals, in different parts of the state, have issued large amounts. I have no information which will enable me to state the amount, but from such information as I have received, I estimate the amount of the issues of small notes (exclusive of those issued by our banks) at upwards of a million of dollars.

On the 26th day of April 1861 the convention passed "an ordinance authorizing the banks of the commonwealth to issue notes of the denomination of one and two dollars, to an amount not exceeding five per cent. of their respective capitals." I am not advised as to the amount that has been issued under the ordinance. The aggregate capitals of all our banks, as appears from returns made to this department, is $16,566,510, five per cent. upon which would amount to $82,833 50. This ordinance expires by its own limitation at the end of thirty days from this day.

If we are to have notes of the denomination of one and two dollars, exclusive of those authorized to be issued by the banks of the state, I recommend that you shall prescribe the terms and conditions upon which, and designate the authorities by whom they shall be issued. It is due to the laboring classes, who are usually the sufferers from a small note currency, that this shall be done. I have no hesitation in recommending that individuals shall be prohibited from issuing them, under severe penalties.

Under the authority vested in me by an ordinance of the convention, I issued a proclamation, dated May 11th, 1861, prohibiting the exportation of breadstuffs, &c. from this state to any one of the states under the dominion of Lincoln. Robert A. Mayo, Esq. had a contract with the United States government for supplying tobacco for the navy for three years from July 1st, 1860. He desired to fill his contract, but the proclamation prevented him from doing so, and as he insists that he has been damaged, he desires to bring the question before the general assembly. The papers will be hereafter transmitted.

You assemble, to enter upon your legislative duties, at a period of unusual interest and importance to the state, and not less important and interesting to the Confederacy. I congratulate you upon the agreeable fact that the antipathies and prejudices engendered by the partisan contests through which we have annually passed, while members of the old government, have almost died away, and have been succeeded by an "era of good feeling." You meet together as Virginians, to inaugurate and adopt such measures of legislation as will advance the prosperity of our people, and strengthen and multiply the ties that bind together the states composing the Confederacy. It becomes patriots to cultivate a kind and fraternal spirit, to the end that our counsels may be harmonious and our action united. I will be found ready to co-operate in all measures which your wisdom and patriotism may suggest for the promotion of the happiness, for the advancement of the prosperity, for the maintenance of the rights and the preservation of the institutions of our constituents, and the perpetuation of civil and religious liberty.

Respectfully,

JOHN LETCHER.

Doc. No. 1.

APPENDIX

TO

THE GOVERNOR'S MESSAGE.

1861.

[1.]

RICHMOND, VA., May 3, 1861.

SIR,

I have the honor to report, that in conformity with your instructions, I delivered to Thos. H. Hicks, the governor of Maryland, on Tuesday the 1st of May, your communication entrusted to my charge.

Leaving here on Sunday night the 29th of April, I reached Alexandria the next day—and owing to the disturbed condition of affairs in Washington, and the constant arrests which were being made, I determined to proceed thence directly to Annapolis. Accordingly, I procured a conveyance in Alexandria, and crossing the ferry over the Potomac, I traveled through Maryland to Annapolis, where I arrived the following morning about seven o'clock.

Being informed, as I approached Annapolis, that two regiments of Massachusetts troops and the New York seventh regiment had arrived there the day before, and taken possession of the place, and apprehensive that my purpose might in some way be frustrated, I lost no time in seeking an interview with Governor Hicks, and went at once, at that early hour, to the executive mansion.

He gave me an audience, after a brief delay, and I delivered your letter; which was an unsealed letter, introducing me to him, and authorizing him to communicate with me without reserve, and asking him, in general terms, to co-operate with Virginia in the movement she was then inaugurating for the defence and independence of the south.

You had charged me to ascertain, by personal observation, what reliance, if any, could be placed in him, and to communicate no more of the plans and purposes contemplated by Virginia, than prudence might dictate, your purpose being to *know*, beyond peradventure, whether his imputed disloyalty to southern rights had real existence.

I very soon discovered that neither co-operation or aid or sympathy could be expected from him. That while he professed the most unbounded devotion to the constitutional rights of the south, and declared that his personal interests were deeply involved in the protection of slave property, he obviously shuddered at the idea of collision with the federal power, and declared that the only safety for the people and security for the material interests of Maryland, was in her tame submission to federal rule. No thought of her outraged sovereignty or of her traditionary honor seemed to disturb him; but the little mind he appeared to possess, was overwhelmed and crushed under the weight of responsibility imposed upon it, by the momentous events which were transpiring, and he weakly and meanly clung to that power which seemed to promise the readiest protection. I appealed, in vain, to his manliness, to his sense of state pride, and undertook to demonstrate that, as a "mere affair of merchandise," his real interests were with the slaveowning south.

My efforts to interest him in our cause were fruitless, and the interview closed, with a promise, upon his part, to send an answer to your letter to me before I left Annapolis.

After leaving him, I visited the barracks of the Yankee troops. The result of this visit, and the observation made by me, together with full details of all that passed between Governor Hicks and myself, will be communicated to you orally. About two hours after leaving him, I received the accompanying letter, addressed to you.

He did me the honor to *seal* his reply, notwithstanding I had borne him an open letter, from which I infer he as little represents the diplomatic courtesy of Maryland as he does the lofty spirit of independence and infinite scorn of Yankee domination, which animates her chivalrous people.

I should gladly report to you, officially, the names of some of those who aided me in various ways upon my mission, but I deem it best for their interests to refrain from doing so. I shall always hold them in grateful remembrance.

With high respect,

I remain your ob't serv't,

WM. W. CRUMP.

HON. JOHN LETCHER,
Governor of Virginia.

[2.]

PAYMASTER GENERAL'S OFFICE,
Richmond, Nov. 9, 1861.

SIR,

I have the honor to submit, for your information, the enclosed abstract of the reports made by the different Virginia paymasters, showing the volunteer force of Virginia in the field, and paid to the 30th June 1861; also the amount of money paid.

The abstract does not give in detail the number of each grade of officers, as I would like to have furnished you. I will, however, as soon as possible, furnish you a report more in detail, if you desire it. This, however, gives you the substance of what you wished.

The payments have been heavy, and the labor to pay very great. I take great pleasure in saying that the officers and assistants in this department have been prompt and energetic in the performance of the duties assigned them, and have given great satisfaction to the troops.

Under the difficulties always attending the formation of a department, they have performed their duties much better and more promptly than I expected could have been done. The want of proper blanks devolved on the department an immense amount of clerical labor, which has been performed with cheerfulness and promptitude, not to have been expected, the clerks being kept in the office from 8 o'clock a. m. to 6 and 7 o'clock p. m., while other offices worked only from 9 a. m. to 3 p. m.

The force which I report as having been in the field, and paid to 30th June, has been greatly increased by recruiting the companies, as reported to me by the paymasters. In many cases they had increased twenty-five per cent.—some fifty per cent.

I have the honor to be,

Very respectfully,

Your ob't servant,

HENRY HILL,
Paymaster Gen'l Va. forces.

His Excellency JOHN LETCHER,
Governor of Virginia.

Abstract of reports of the Virginia paymasters to 1*st November* 1861, *showing the whole Virginia force paid to the* 30*th June* 1861, *with the amount paid them.*

NAMES OF PAYMASTERS.	Number of companies.	Character of force.	Total officers and men.	Total number of men.	Amount paid.
Major Jas. G. Field, -	96	Infantry, -	7238		
Do. -	10	Artillery, -	744		
Do. -	14	Cavalry, -	825		
Do. -	1	Cadets, -	170		
Do. -	6	Militia, -	300		
Do. -	–	Field and staff, -	103		
Do. -	–	Provisional officers, -	32	9412	455000 00
Major R. S. Cox, -	45	Infantry, -	3269		
Do. -	13	Artillery, -	1072		
Do. -	15	Cavalry, -	1025		
Do. -	1	Militia, -	32		
Do. -	–	Field and staff, -	39		
Do. -	–	Provisional officers, -	11	5448	240585 25
Major W. H. Caruthers, -	51	Infantry, -	3874		
Do. -	4	Artillery, -	267		
Do. -	11	Cavalry, -	733		
Do. -	–	Field and staff, -	23		
Do. -	–	Provisional officers, -	1	4898	210655 66
Major Chas. B. Ball, -	78	Infantry, -	6108		
Do. -	5	Artillery, -	413		
Do. -	20	Cavalry, -	1460	7981	382053 48
Major F. C. Hutter, -	50	Infantry, -	4238		
Do. -	12	Artillery, -	926		
Do. -	9	Cavalry, -	652		
Do. -	–	Field and staff, -	94		
Do. -	–	Provisional officers, -	52	5962	334547 36
Capt. Wm. G. Dunbar, -	50	Infantry, -	3649		
Do. -	2	Artillery, -	169		
Do. -	5	Cavalry, -	332		
Do. -	–	Field and staff, -	27	4177	138655 20
Captain A. Fairfax, -	32	Infantry, -	2617		
Do. -	6	Artillery, -	421		
Do. -	4	Cavalry, -	284		
Do. -	–	Field and staff, -	46		
Do. -	–	Provisional officers, -	14		
Do. -	–	Cadets, -	7	3389	123848 14
	540		41267	41267	$1885345 09

Recapitulation.

Field and staff, - - -	332			
Provisional officers, - -	110			
Cavalry, - - -	5,311	officers and men,	78	companies.
Artillery, - - -	4,012	"	52	"
Infantry, - - -	30,993	"	402	"
Cadets, - - -	177	"	1	"
Militia, - - -	332	"	7	"
	41,267	officers and men—	540	companies.

Memorandum.

Whole force paid to 30th June, -	540	companies—	41,267	officers and men.	
Not yet paid, infantry, - -	6	"	543	"	"
" " cavalry, - -	1	"	75	"	"
	547	"	41,885	"	"

Respectfully submitted.

HENRY HILL,
Paymaster Gen'l Virginia Forces.

Paymaster General's Office, Va. Forces,
Richmond, Nov. 9, 1861.

[3.]

RICHMOND, VA., May 16, 1861.

SIR,

Upon the 12th of May I was informed by you that you desired me to accompany an expedition, the object of which was to take possession of Grafton, on the Baltimore and Ohio rail road: that from the most reliable advice received from the northwest, it was deemed best to send arms to the volunteers in that region, who were to be collected by our friends there, to whom I was referred and accredited: that eight hundred rifles would be ordered to Staunton, which I was to carry to Beverley and distribute among the trustworthy—and so collecting and arming a force sufficient, we were to proceed to Grafton, where Col. Porterfield was expected to take command.

Your written instructions further directed that "control was to be taken of the telegraph," so that it might "not be used by our enemies to our prejudice:" and further, that "if an attempt shall be made to use the rail road for the passage of unfriendly troops from Ohio or Pennsylvania, or elsewhere, to destroy the bridges and culverts, and take up the rails:" that notice had been given by you some weeks before, to Mr. Garnett, the president of the road, "that if the road was to be used to our prejudice, you would feel it to be your duty to destroy all that part of the road lying in Virginia."

In pursuance of these instructions, I went the next day to Staunton, and to my regret, was informed that the rifles which had been ordered from Lexington had been forwarded, under an urgent call, to Harpers Ferry, for the use of the troops at that point.

In consequence of this, and upon consultation with one of the executive council, who happened to be in Staunton, I determined to return to this place to procure a supply of arms for distribution in the mode contemplated in my instructions. I am here accordingly to await your further orders.

Very respectfully,

Your ob't serv't,

WM. W. CRUMP, *A. D. C.*

His Excellency JOHN LETCHER,
Governor of Virginia.

[4.]

Proclamation by the Governor of Virginia to the People of Northwestern Virginia.

The sovereign people of Virginia, unbiased, and by their own free choice, have, by a majority of nearly one hundred thousand qualified voters, severed the ties that heretofore bound them to the government of the United States, and united this commonwealth with the Confederate States. That our people have the right "to institute a new government, laying its foundations on such principles, and organizing its powers in such form as to them shall seem most likely to effect their safety and happiness," was proclaimed by our fathers, and it is a right which no freeman should ever relinquish. The state of Virginia has now, the second time in her history, asserted this right, and it is the duty of every Virginian to acknowledge her act when ratified by such a majority, and to give his willing co-operation to make good the declaration. All her people have voted. Each has taken his chance to have his personal views represented. You, as well as the rest of the state, have cast your vote fairly, and the majority is against you.

It is the duty of good citizens to yield to the will of the state. The bill of rights has proclaimed "that the people have a right to uniform government; and, therefore, that no government separate from or independent of the government of Virginia ought to be erected or established within the limits thereof." The majority, thus declared, therefore, have a right to govern. But notwithstanding this right, thus exercised, has been regarded by the people of all sections of the United States as undoubted and sacred, yet the government at Washington now utterly denies it, and, by the exercise of despotic power, is endeavoring to coerce our people to abject submission to their authority. Virginia has asserted her independence. She will maintain it at every hazard. She is sustained by the power of ten of her sister southern states, ready and willing to uphold her cause. Can any true Virginian refuse to render assistance? Men of the Northwest, I appeal to you, by all the considerations which have drawn us together as one people heretofore, to rally to the standard of the Old Dominion. By all the sacred ties of consanguinity, by the intermixture of the blood of east and west, by common paternity, by friendships hallowed by a thousand cherished recollections, by memories of the past, by the relics of the great men of other days, come to Virginia's banner and drive the invaders from your soil. There may be traitors in the midst of you, who, for selfish ends, have turned against their mother and would permit her to be ignominiously oppressed and degraded. But I cannot, will not, believe that a majority of you are not true sons, who will give your blood and your treasure for Virginia's defence.

I have sent for your protection such troops as the emergency enabled me to collect, in charge of a competent commander. I have ordered a large force to go to your aid, but I rely with the utmost confidence upon your own strong arms to rescue your firesides and altars from the pollution of a reckless and ruthless enemy. The state is invaded at several points, but ample forces have been collected to defend her.

There has been a complaint among you that the eastern portion of the state has enjoyed an exemption from taxation to your prejudice. The state, by a majority of 35,000, has put the two sections on an equality in this respect. By display of magnanimity in the vote

just given, the east has, by a large majority, consented to relinquish this exemption, and is ready to share with you all the burdens of government, and to meet all Virginia's liabilities. They come now to aid you, as you came in former days to aid them. The men of the Southern Confederate States glory in coming to your rescue. Let one heart, one mind, one energy, one power, nerve every patriot arm in a common cause. The heart that will not beat in unison with Virginia now is a traitor's heart; and the arm that will not strike home in her cause now is palsied by a coward fear.

The troops are posted at Huttonsville. Come with your own good weapons and meet them as brothers!

Given under my hand, and under the seal of the commonwealth, this fourteenth
[SEAL.] day of June one thousand eight hundred and sixty-one, and in the eighty-fifth year of the commonwealth.

JOHN LETCHER.

By the governor:

GEORGE W. MUNFORD, *Sec. Comth.*

[5.]

CONFEDERATE STATES OF AMERICA,
TREASURY DEPARTMENT, *Richmond*, Sept. 17, 1861.

SIR,

You will perceive, by reference to the last section of the enclosed copy of the late law of congress authorizing the auditing of claims of the several states for money expended for the confederate government, that it is made the duty of the secretary of the treasury to notify the governors of the several states; and in accordance therewith, I herewith transmit you a copy of the act.

Very respectfully,

C. G. MEMMINGER,
Sec'y of the Treasury.

His Excellency JOHN LETCHER,
Governor of Virginia.

An act to audit the accounts of the respective states against the Confederacy.

SECTION 1. The congress of the Confederate States of America do enact, that it shall be the duty of such auditor or auditors of the treasury department as may be designated by the secretary of the treasury, and to that end the said secretary be authorized to appoint as many extra clerks for the time as he may deem necessary, at the rate of salary now allowed for clerks of the treasury department, to audit the accounts and claims of the respective states of the Confederacy against the confederate government, for the advances and expenditures made by the said states respectively, for the use and benefit of the Confederacy, in preparation for, or in conducting the war now existing against the United States; and all claims for advances or expenditures of any kind, made by any state prior to the passage of its ordinance of secession, shall be shown to have been made in contemplation of the act of secession, afterwards consummated, and of the war that might probably ensue, or in the seizure or acquisition of forts, arsenals, navy yards, armaments, munitions, and other useful instrumentalities of war, or in the purchase or manufacture of arms or munitions, which have since been transferred to the Confederacy, or, in some regular mode, been brought into its service for the prosecution of the war aforesaid, before such claims shall be audited and the amount ascertained.

SECTION 2. And, in auditing the claims of the states of Virginia, North Carolina and Tennessee, reference shall be had to the special compacts and engagements had with those states respectively by the confederate government, in view of their proposed adhesion to the provisional constitution, or of the support of their armaments, and the prosecution of the war afterwards; and all claims coming fairly within the purview of such compacts, being properly verified by vouchers, shall, in favor of said states, be audited and ascertained.

SECTION 3. That proof shall be made in all cases by proper vouchers, to the satisfaction of the auditor, that the amount claimed was actually advanced or expended; that the expenditure was proper; and no greater amount for pay and services shall be audited than is allowed by the regulations of the confederate government for pay and services in the like cases; and the auditor shall make a special report of his action under this law, to the congress, at its next session.

SECTION 4. The secretary of the treasury shall cause notice to be forwarded to the executive of each of the states of this Confederacy, immediately after the passage of this act, calling on such executive to forward the claims which may be held by his state, subject to be audited under the provisions of this act.

[6.]

BUREAU OF ORDNANCE AND HYDROGRAPHY,
Richmond, November 5, 1861.

SIR,

The supply of nitre for the fabrication of gunpowder being limited to the nitrous earths found in the caves of the Confederate States, of which the supply is uncertain, and from a partial examination recently made, of a quantity not sufficient for the amount that will be required for a long war, I beg leave very respectfully to call the attention of your excellency to the fact, and to suggest to you the propriety of establishing artificial nitre beds in every county in Virginia.

During the war which followed the French revolution, the supply of foreign nitre was cut off from the continent by the English blockade; but instead of depriving the French of this article of prime necessity for carrying on the war, means were at once adopted for making it in quantity and quality sufficient to meet the gigantic demands for an army of a million of men. This was done by artificial nitre beds. In France alone the yield was a thousand tons per annum. It was proportionate in Holland, Prussia, Sweden and Germany. The practice of extracting nitre from beds is still kept up in Europe, especially in Prussia and Sweden, where it (nitre) is received in the payment of taxes at a stipulated price.

It is true, that one or more cargoes of nitre may pass the inefficient Lincoln blockade; but as the supply thus obtained is uncertain, while that of "beds" is certain, I submit to your excellency, if there would not be more wisdom in making nitre ourselves, than in relying upon an uncertain outside supply?

If you deem my suggestions worthy of consideration, I will be pleased to furnish you with all the information on the subject that you may desire, that I can impart.

I have the honor to enclose you a copy of a letter I addressed to Dr. A. Snowden Piggot, a distinguished chemist, who is familiar with the subject, and his reply.

I am, very respectfully,
Your obedient servant,

GEORGE MINOR,
Commander U. S. N.

His Excellency JOHN LETCHER,
Governor of Virginia.

BUREAU OF ORD. AND HDY., Oct. 26, 1861.

SIR,

It is possible that the nitrous earth in the caves of the southern states may not be sufficient to supply the amount of nitre required, and that we may have to resort to artificial nitre beds.

You are requested to inform this bureau of the best method of preparing nitre beds; of their probable production; of the time required for ripening; of their influence upon health—and any other information that you may deem essential.

I am, respectfully,

Your ob't servant,

GEORGE MINOR,

Commd'r, for Chief of Bureau.

DR. A. SNOWDEN PIGGOT, *Richmond, Va.*

RICHMOND, October 28, 1861.

SIR,

In reply to your letter of the 26th instant, I submit the following statements:

1. *As to the best method of preparing nitre beds.*

The processes for the formation of nitre artificially, are based upon the peculiar reactions of decomposing azotized matter in the presence of strong alkaline and earthy bases. Under these circumstances, the formation of nitric acid goes on regularly and uninterruptedly, under the influence of the atmospheric air. The chemical conditions of the formation of nitre, then, are three decomposing moist azotized substances, alkaline and earthy bases, and an abundant supply of atmospheric air.

These conditions are fulfilled in practice by the construction of heaps containing earths and putrefiable substances. A clay surface is selected, and a heap formed of loose porous earth, mixed with old mortar, air slacked lime, soft porous limestone, wood ashes, &c., and interstratified with vegetable matters, such as corn stalks, tobacco stalks, sun flower stems, &c., and various sorts of animal refuse, such as putrid meat, blood from slaughter houses, leather clippings, street scrapings, excrements, &c. The heap thus formed is kept moist by such liquids as urine, meat washings, suds of soft soap, or any other putrefiable solution. Holes are made through it to admit the air and liquids to the centre of the mass, and it is frequently turned over. When a white efflorescence appears upon the surface it is scraped off, and so, as the ripening goes on, the heaps gradually diminish in size. The earth removed is subjected to a treatment by itself in new heaps for the purpose of concentrating the nitre prior to lixiviation. The most convenient size for these heaps is six feet high, six or seven wide and fifteen long. It is estimated that twelve cubic fathoms of such earth will yield an annual product of a hundred weight. An estimate can be easily made from these data of the extent to which it is desirable to carry this process. It is customary to arrange a number of these heaps beside each other, leaving sufficient space between them for convenience of working. They must of course be protected from drenching rains and from floods, at the same time that they are fully exposed to the air.

An improvement upon this plan has been introduced in Prussia, by which the process is rendered continuous. The heaps are there constructed with perpendicular sides towards the wind, but on the opposite face, in a series of steps. The watering all taking place upon the leeward side, and the drying on the windward side, not only causes a capillary flow in that direction, but also concentrates the nitre upon that face. The effloresced earth is scraped off from the last named surface, mixed with new decomposing matter, and added to the shelves or steps. In this manner, while the heap always retains its form, and constantly furnishes nitre, it is slowly but steadily changing its position.

2. *As to the probable production of nitre.*

Four heaps of the size mentioned, viz: six by seven by fifteen feet, would produce above a hundred weight of nitre.

3. *As to the time required for ripening.*

This varies from two to three years. Upon the Prussian plan, the lixiviation of nitre can be commenced sooner than this, because a sort of concentration, as already stated, takes place upon the windward wall, so that it is not necessary to wait for the conversion of the entire heap.

4. *As to the influence upon health.*

This will certainly not be greater than that of the ordinary heaps of barnyard manure. Few large farms are without as much decomposing matter as would make a hundred weight of nitre.

Very respectfully,

Your ob'dt servant,

A. SNOWDEN PIGGOT, *M. D., Chemist.*

COMDR. GEORGE MINOR,
Chief of Bureau Ord. and Hydr'y.

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DOC. No. II.

A SYNOPSIS

OF THE

FUNDS OF THE COMMONWEALTH,

YEAR ENDING

SEPTEMBER 30, 1860.

AUDITOR'S OFFICE, RICHMOND, VA.
November 1860.

SIR,

Under the requirement of law, I herewith submit a synopsis of the funds of the commonwealth for the year ending September 30, 1860.

Very respectfully,

Your obedient servant,

J. M. BENNETT,
Aud. Pub. Accts.

His Excellency JOHN LETCHER,
Governor of Virginia.

STATE OF THE TREASURY—

1859.			
Oct.	1,	To balance, per last annual report,	104,013 36
	31,	To receipts in October 1859,	57,409 93
Nov.	30,	To do. in November 1859,	153,749 56
Dec.	31,	To do. in December 1859,	1,639,128 48
			$1,954,301 33
1860.			
Jan.	2,	To balance brought down,	109,267 99
	31,	To receipts in January 1860,	419,058 62
Feb.	29,	To do. in February 1860,	385,736 32
Mar.	31,	To do. in March 1860,	107,749 35
			$1,021,812 28
April	2,	To balance brought down,	183,700 81
	30,	To receipts in April 1860,	47,070 91
May	31,	To do. in May 1860,	292,145 10
June	30,	To do. in June 1860,	441,608 97
			$ 964,525 79
July	2,	To balance brought down,	42,395 64
	31,	To receipts in July 1860,	413,212 13
Aug.	31,	To do. in August 1860,	91,883 92
Sept.	29,	To do. in September 1860,	133,756 98
			$ 681,248 67
1860.			
Oct.	1,	To balance this day against the treasurer, exclusive of the funds under the direction of the second auditor,	$ 139,305 18

COMMONWEALTH'S FUNDS—1859-60.

By amount of warrants paid in October 1859,	-	-	98,618 24
By do. do. in November 1859,	-	-	138,114 33
By do. do. in December 1859,	-	-	1,608,300 77
Balance 31st December 1859,	-	-	109,267 99
			$1,954,301 33

By amount of warrants paid in January 1860,	-	-	213,869 76
By do. do. in February 1860,	-	-	346,280 47
By do. do. in March 1860,	-	-	277,961 24
Balance 31st March 1860,	-	-	183,700 81
			$1,021,812 28

By amount of warrants paid in April 1860,	-	-	169,689 63
By do. do. in May 1860,	-	-	96,336 84
By do. do. in June 1860,	-	-	656,103 68
Balance 30th June 1860,	-	-	42,395 64
			$964,525 79

By amount of warrants paid in July 1860,	-	-	389,352 02
By do. do. in August 1860,	-	-	90,370 20
By do. do. in September 1860,	-	-	62,221 27
Balance 29th September 1860,	-	-	139,305 18
			$681,248 67

Total amount of warrants issued by the auditor from the 1st October 1859 to the 29th September 1860, inclusive,	-	-	4,147,907 92
Deduct warrants Nos. 2052, $3 20; 4278, 74 45; 5113, 11 41; 5290, 31 35; 5291, 50 00; 5703, 7 66; 7229, 17 97; 8316, 18 00; 8317, 84 25; 8770, 3 75; 9179, 4 80; 9183, 2 15; 9184, 3 00; 9541, 177 12; 10005, 15 00; 10006, 103 50; 10007, 9 36; 10033, 72 50 — Issued prior to 1st October 1860, and unpaid on that day,	-	-	689 47
Paid by the treasurer in fiscal year 1859-60,			$4,147,218 45

Auditor's Office, November 12, 1860.

DOC. No. II.

A SYNOPSIS

OF THE

FUNDS OF THE COMMONWEALTH,

YEAR ENDING

SEPTEMBER 30, 1861.

AUDITOR'S OFFICE, RICHMOND, VA.
November 1861.

SIR,

Under the requirement of law, I herewith submit a synopsis of the funds of the commonwealth for the year ending September 30, 1861.

Very respectfully,

Your obedient servant,

J. M. BENNETT,
Aud. Pub. Accts.

His Excellency JOHN LETCHER,
Governor of Virginia.

STATE OF THE TREASURY—

1860.			
Oct.	1,	To balance, per last annual report,	139,305 18
	31,	To receipts in October 1860,	69,367 35
Nov.	30,	To do. in November 1860,	114,266 04
Dec.	31,	To do. in December 1860,	1,616,084 00
			$1,939,022 57
1861.			
Jan.	1,	To balance brought down,	252,842 67
	31,	To receipts in January 1861,	382,915 39
Feb.	28,	To do. in February 1861,	138,562 97
Mar.	30,	To do. in March 1861,	308,808 41
			$1,083,129 44
April	1,	To balance brought down,	307,932 72
	30,	To receipts in April 1861,	259,984 92
May	31,	To do. in May 1861,	1,278,619 78
June	29,	To do. in June 1861,	1,126,455 33
			$2,972,992 75
July	1,	To balance brought down,	172,355 16
	31,	To receipts in July 1861,	4,199,120 40
Aug.	31,	To do. in August 1861,	2,496,468 21
Sept.	30,	To do. in September 1861,	1,175,391 89
			$8,043,335 66
Oct.	1;	To balance this day against the treasurer, exclusive of the funds under the direction of the second auditor,	$138,214 84

COMMONWEALTH'S FUNDS—1860-61.

By amount of warrants paid in October 1860, - - -	157,812 93
By do. do. in November 1860, - - -	113,833 90
By do. do. in December 1860, - - -	1,414,533 07
Balance 31st December 1860, - - -	252,842 67
	$1,939,022 57

By amount of warrants paid in January 1861, - - -	581,849 08
By do. do. in February 1861, - - -	66,211 47
By do. do. in March 1861, - - -	127,136 17
Balance 30th March 1861, - - -	307,932 72
	$1,083,129 44

By amount of warrants paid in April 1861, - - -	210,241 02
By do. do. in May 1861, - - -	1,598,533 69
By do. do. in June 1861, - - -	991,862 88
Balance 29th June 1861, - - -	172,355 16
	$2,972,992 75

By amount of warrants paid in July 1861, - - -	4,333,811 56
By do. do. in August 1861, - - -	2,366,093 54
By do. do. in September 1861, - - -	1,205,215 72
Balance 30th September 1861, - - -	138,214 84
	$8,043,335 66

Total amount of warrants issued by the auditor from the 1st October 1860 to the 30th September 1861, inclusive, - - -	13,166,732 98
Add warrants issued by the auditor prior to the 1st October 1860, and paid after that day, - - - - -	505 11
	13,167,238 09

Deduct warrants No. 4174,	$5 64	Issued prior to the 1st Oct. 1861, and unpaid on that day, -	103 06
6194,	1 50		
6450,	6 78		
8092,	9 14		
8827,	55 00		
11472,	25 00		
Paid by the treasurer in the fiscal year 1860-61,			*$13,167,135 03

Auditor's Office, 14*th Nov.* 1861.

* This large amount of disbursements is caused by the redemption of temporary loans contracted, and treasury notes issued within the fiscal year, amounting to $4,397,424 37.

DOC. No. III.

A SYNOPSIS

OF

THE FINANCIAL CONDITION OF THE TREASURY,

YEAR ENDING

SEPTEMBER 30, 1860.

TREASURY OFFICE OF VIRGINIA,
RICHMOND, Oct. 15, 1860.

DEAR SIR,

In conformity to law, I herewith transmit a synopsis of the financial operations of this department for the fiscal year ending the 30th September 1860.

I am, very respectfully,

Your excellency's obed't serv't,

J. S. CALVERT,
Treasurer of the Commonwealth of Va.

JOHN LETCHER, ESQ.
Governor of Virginia.

SYNOPSIS.

Aggregate balance in the treasury on the morning of the 1st day of October 1859, as per last annual synopsis, - - -		$ 222,888 00
To the credit of the commonwealth, - -	104,013 36	
Do. do. literary fund, - - -	42,519 69	
Do. do. board of public works, - -	9,217 23	
Do. do. sinking fund, - - -	67,137 72	
		222,888 00
Received from the 1st day of October 1859 to the 30th day of September 1860:		
On account of the commonwealth, - -	4,182,510 27	
Do. do. literary fund, - - -	405,518 06	
Do. do. board of public works, - -	1,890,417 13	
Do. do. sinking fund, - - -	2,232,409 99	
		8,710,855 45
		*8,933,743 45
Disbursed from the 1st day of October 1859 to the 30th day of September 1860:		
On account of the commonwealth, - -	4,147,218 45	
Do. do. literary fund, - - -	388,577 82	
Do. do. board of public works, - -	1,895,002 23	
Do. do. sinking fund, - - -	2,248,636 29	
		8,679,434 79
Balance on hand the 1st day of October 1860,		$ 254,308 66
To the credit of the commonwealth, - -	139,305 18	
Do. do. literary fund, - - -	59,459 93	
Do. do. board of public works, - -	4,632 13	
Do. do. sinking fund, - - -	50,911 42	
		$ 254,308 66

*NOTE.—The above sum total of $8,933,743 45, it will be observed, is the amount received and on hand in the treasury, but it embraces portions of the items received for the literary fund, board of public works and sinking fund, which are necessarily credited twice, thus: $350,318 46 of the literary fund was received from the commonwealth and board of public works fund; $340,000 00 of the board of public works fund was received from the commonwealth fund, and $2,264,800 70 of the sinking fund was received from the commonwealth fund; so that the actual receipts for the fiscal year were $5,974,624 29, and the actual disbursements $5,720,315 63.

DOC. No. III.

A SYNOPSIS

OF

THE FINANCIAL CONDITION OF THE TREASURY,

YEAR ENDING

SEPTEMBER 30, 1861.

TREASURY OFFICE OF VIRGINIA,
RICHMOND, Oct. 3, 1861.

DEAR SIR,

In conformity to law, I herewith transmit a synopsis of the financial operations of this department for the fiscal year ending 30th day of September 1861.

I am, very respectfully,
Your excellency's ob't serv't,

J. S. CALVERT,
Treasurer of the Commonwealth of Va.

JOHN LETCHER, ESQ.
Governor of Virginia.

SYNOPSIS.

Aggregate balance on hand in the treasury on the morning of the 1st day of October 1860, as per last annual synopsis, - -		$254,308 66
To the credit of the commonwealth, - -	139,305 18	
Do. do. literary fund, - -	59,459 93	
Do. do. board of public works, - -	4,632 13	
Do. do. sinking fund, - -	50,911 42	
		254,308 66
Received from the 1st day of October 1860 to the 30th day of September 1861:		
On account of the commonwealth, - -	8,334,564 69	
Do. do. literary fund, - -	82,629 56	
Do. do. board of public works, -	1,770,459 59	
		10,187,653 84
		10,441,962 50
Disbursed from the 1st day of October 1860 to the 30th day of September 1861:		
On account of the commonwealth, - -	8,335,655 03	
Do. do. literary fund, - -	124,295 62	
Do. do. board of public works, -	1,766,871 29	
	10,226,821 94	
Deduct amount of increase of balance on hand, to credit of the sinking fund (as shown by comparison of balance on hand 1st October 1860 and 1st October 1861), this amount having been disbursed by commonwealth's fund to the sinking fund, and now unexpended, -	17,427 83	
		10,209,394 11
Balance on hand 1st day of October 1861,		$232,568 39
To the credit of the commonwealth, - -	138,214 84	
Do. do. literary fund, - -	17,793 87	
Do. do. board of public works, -	8,220 43	
Do. do. sinking fund, - -	68,339 25	
		$232,568 39

DOC. No. IV.

SYNOPSIS

OF THE

FINANCIAL CONDITION

OF THE

FUND FOR INTERNAL IMPROVEMENT

AND

SINKING AND LITERARY FUNDS,

SEPTEMBER 30, 1860.

SECOND AUDITOR'S OFFICE,
RICHMOND, October 29, 1860.

DEAR SIR,

I transmit herewith, as required by law, statements containing a synopsis of the transactions of the fund for internal improvement, sinking fund and literary fund, for the fiscal year ending 30th September 1860.

Respectfully,
Your ob'dt serv't,

WM. A. MONCURE,
Second Auditor.

His Excellency JOHN LETCHER,
Governor of Virginia.

INTERNAL IMPROVEMENT FUND.

Synopsis of the operations of the fund of internal improvement during the fiscal year ending September 30, 1860.

Balance in the treasury the 1st day of October 1859, - -			9,217 23
Treasurer's receipts for payments into the treasury during the fiscal year, viz:			
From loans obtained:			
Under act of 29th March 1851:			
Registered stock, - -	299,700 00		
Coupon bonds, - -	1,067,000 00		
		1,366,700 00	
Under act of 18th March 1858:			
Registered stock, - - - -		1,400 00	
From revenue:			
Dividends on bank and internal improvement company stocks, bonus on banking capital, interest on loans, &c. &c. -		522,317 12	
			1,890,417 13
		Total,	$1,899,634 36
Disbursed through the warrants of the 2d auditor:			
For interest on drafts allowed by the board of public works,		1,227 28	
For interest on guaranteed bonds of the Chesapeake and Ohio canal company, - - -		30,413 94	
For interest on guaranteed bonds of the James river and Kanawha company, - - - -		65,033 40	
For interest due the literary fund, - - -		55,742 30	
For dividends on old James river company stock, -		12,360 00	
For salaries, expenses of the board, mileage and attendance of the state proxies on the meetings of the James river and Kanawha company, stationery, &c. &c. - -		10,490 37	
Paid for coupons of interest due in New York, and unprovided for by commissioners of sinking fund, - -		12,535 00	
Paid G. Buckingham & Co., under act of 29th March 1860, for interest on lost coupon bond, - - -		300 00	
Surplus revenue of the internal improvement fund paid into treasury, - - - -		340,000 00	
		528,102 29	
For loans, subscriptions, &c. to various internal improvement companies, - - - -		1,366,899 94	
Total disbursements, - - - -			1,895,002 23
Balance in treasury 30th September 1860, - -			4,632 13
			$1,899,634 36

SINKING FUND.

Synopsis of the operations of the sinking fund during the fiscal year ending September 30, 1860.

Balance in the treasury 1st October 1859, - -			67,137 72
Received from the commonwealth, viz:			
To pay semi-annual interest due 1st January 1860, - - -	894,051 60		
To pay semi-annual interest due 1st July 1860, - - -	907,872 47		
		1,801,924 07	
On account of the amount required to be set apart annually for the redemption of debt previous to 1852, -		201,150 00	
On account of the amount required to be set apart for investment for the benefit of debt created since 1852, -		196,945 21	
From interest on 5 and 6 per cent. debt of the state held as an investment by the fund, - -		32,390 71	
			2,232,409 99
		Total,	$2,299,547 71
Disbursed during the year:			
To pay interest on debt redeemed, -	123 53		
To pay semi-annual interest due 1st July 1859, - - -	7,573 92		
To pay semi-annual interest due 1st January 1860, - - -	901,613 30		
To pay semi-annual interest due 1st July 1860, - - -	892,641 54		
		1,801,952 29	
To pay interest on guaranteed bonds of James river and Kanawha company, - -		75 00	
To holders of certificates of 5 and 6 per cent. debt redeemed, viz:			
Of that advertised 1st August 1853, -	5,000 00		
Of that advertised 10th February 1859,	15,731 00		
Of that advertised 29th December 1859,	199,150 00		
		219,881 00	
For certificates of 5 and 6 per cent. debt purchased as an investment, - - - -		226,228 00	
Paid counsel in case of Selden, Withers & Co. -		500 00	
Total disbursements, - - -		2,248,636 29	
Balance in treasury 30th September 1860, - -		50,911 42	
			$2,299,547 71

PUBLIC DEBT.

Condition of the public debt, September 30, 1860.

Amount of certificates of state six per cent. registered debt, - - - -	18,436,641 63	
Amount of certificates of state five per cent. registered debt, - - - -	322,000 00	
Aggregate amount of the registered debt of the state, -		18,758,641 63
Amount of certificates of debt issued in the form of coupon bonds payable in New York, - - - -		12,624,500 00
Amount of certificates of debt issued in the form of five per cent. sterling coupon bonds, payable in London, - - -		1,865,000 00
Aggregate public debt,		$ 33,248,141 63

LITERARY FUND.

Synopsis for the year ending September 30, 1860.

The available capital of the fund is, - -		$ 1,877,364 68
Amount of capital invested, - - -	1,837,339 37	
Do. do. in the treasury subject to investment, -	40,025 31	
		$ 1,877,364 68

Revenue and application.

Revenue:		
Receipts from dividends and interest on investments, -		$ 118,600 18
Application:		
Salaries and expenses, - - -	2,925 97	
Appropriation to primary and free schools, - -	80,000 00	
Do. to the university of Virginia, - -	15,000 00	
Do. to Virginia military institute, - -	1,500 00	
Balance to increase of permanent capital, - -	19,174 21	
		$ 118,600 18

Operations with the treasury.

Balance to the credit of the fund in the treasury, September 30, 1859, - - -		42,519 69
Treasurer's receipts for payments into the treasury during the year, viz:		
Fines, forfeitures, penalties, escheated lands, &c. -	27,536 94	
Dividends and interest on investments, - -	118,600 18	
Capitation tax of the year 1859, - -	125,000 00	
Temporary loan to the commonwealth, - -	131,359 68	
On account of the Dawson fund, - -	3,021 26	
		405,518 06
		$ 448,037 75
Disbursements on second auditor's warrants on the treasury during the same period, viz:		
Fines, &c. refunded, - - -	2,766 64	
Investments in certificates of Virginia six per cent. state debt, - - - -	148,581 00	
Salaries and expenses, - - -	2,925 97	
	154,273 61	

Brought forward,	154,273 61	
School quotas paid, - - -	82,931 77	
Capitation tax paid, - - -	132,121 48	
Annuity to Virginia military institute, - -	1,500 00	
On account of the annuity to the university of Virginia, -	15,015 00	
On account of the Dawson fund, - -	2,735 96	
		388,577 82
Balance in the treasury to the credit of the literary fund, Sept. 30, 1860,		59,459 93
		$ 448,037 75

WM. A. MONCURE,
Second Auditor.

DOC. No. IV.

SYNOPSIS

OF THE

FINANCIAL CONDITION

OF THE

FUND FOR INTERNAL IMPROVEMENT,

AND

SINKING AND LITERARY FUNDS,

SEPTEMBER 30, 1861.

SECOND AUDITOR'S OFFICE,
RICHMOND, October 22, 1861.

DEAR SIR,

As required by law, I herewith transmit statements containing a synopsis of the transactions of the fund for internal improvement, sinking fund and literary fund, for the fiscal year ending 30th September 1861.

Respectfully,
Your ob'dt serv't,

WM. A. MONCURE,
Second Auditor.

His Excellency JOHN LETCHER,
Governor of Virginia.

INTERNAL IMPROVEMENT FUND.

Synopsis of the operations of the fund for internal improvement during the fiscal year ending September 30, 1861.

Balance in the treasury 1st day of October 1860, -		4,632 13
Treasurer's receipts for payments into the treasury during the fiscal year ending 30th September 1861:		
From loans obtained:		
Under act 17th March 1856, - - -	800 00	
Under act 29th March 1851—Registered certificates, -	343,800 00	
Coupon bonds, - -	1,084,000 00	
	1,428,600 00	
From revenue:		
Dividends on bank and internal improvement company stock, bonds, bonus on bank capital, interest on loans, &c. &c.	341,859 59	
		1,770,459 59
Total amount received into the treasury,		$1,775,091 72
Disbursed from the treasury on the warrants of the second auditor:		
For lost coupons of the state, under special act of the general assembly, passed 3d April 1861, - - -	1,050 00	
For interest payable in New York, and not provided for by the commissioners of the sinking fund, - -	9,635 85	
For interest on drafts allowed by the board of public works,	653 47	
For dividends on old James river company stock, -	12,345 00	
For interest on guaranteed bonds of the Chesapeake and Ohio canal company, - - - -	15,195 00	
For interest on guaranteed bonds of the James river and Kanawha company, - - - -	26,918 25	
For interest due the literary fund, - - -	46,247 30	
For salaries, expenses of the board, mileage and attendance of state proxies at the meetings of the stockholders of the James river and Kanawha company, stationery, &c. &c. -	8,163 40	
Surplus revenue of the fund paid into the treasury, -	210,000 00	
		330,208 27
For loans, subscriptions, &c. to various internal improvement companies, - - - -	1,297,205 17	
Appropriations for armory expenditures, - -	139,457 85	
		1,436,663 02
		1,766,871 29
Balance in the treasury, 30th September 1861, - -		8,220 43
		$1,775,091 72

SINKING FUND.

Synopsis of the operations of the sinking fund during the fiscal year ending September 30, 1861.

Balance in the treasury 1st October 1860, - -		50,911 42
Received of the commonwealth, viz:		
To pay semi-annual interest due 1st January 1861, -	999,420 97	
To pay do. do. due 1st July 1861, -	646,003 32	
		1,645,424 29
On account of the amount required to be set apart annually for the redemption of the debt existing 1st January 1861,	237,737 31	
On account of the amount required to be set apart for an investment for the benefit of the debt created since 1st January 1852, - - - -	234,286 46	
		472,023 77
On account of the redemption of certain certificates of debt of the commonwealth created by order of the executive, and invested by order of the commissioners of the sinking fund, 6th July 1860—principal $39,686 71, interest $1,056 86, - - - -	40,743 57	
From other sources, - - - -	82,922 21	
		123,665 78
	Total,	$2,292,025 26
Disbursed during the year:		
To pay semi-annual interest due 1st July 1860, -	11,677 45	
To pay do. do. due 1st January 1861, -	1,002,631 98	
To pay do. do. due 1st July 1861, -	611,751 37	
To pay interest on debt advertised to be redeemed the 10th February 1859, - - - -	23 59	
		1,626,084 39
To pay interest on guaranteed bonds of the James river and Kanawha company (due in 1856), - -	40 20	
To holders of certificates of debt redeemed, - -	242,807 31	
For certificates of state debt purchased for an investment for the benefit of the debt created since 1st Jan. 1852, -	354,784 11	
		597,631 62
Total disbursements, - - - -		2,223,716 01
Balance in the treasury 30th September 1861, -		68,309 25
		$2,292,025 26

PUBLIC DEBT.

Condition of the public debt, September 30, 1861.

Amount of certificates of state six per cent. registered debt,	21,130,324 32	
Amount of certificates of state five per cent. registered debt,	108,000 00	21,238,324 32
*Amount of certificates of debt issued in the form of coupon bonds, payable in New York and Richmond, -	11,706,500 00	
Amount of certificates of debt issued in the form of five per cent. sterling coupon bonds, payable in London, -	1,865,000 00	13,571,500 00
Aggregate public debt, 1st October 1861,		$34,809,824 32

* By an ordinance of the state convention, passed 26th June 1861, the interest on coupon bonds heretofore paid in New York city, was made payable from the treasury in Richmond, Virginia.

LITERARY FUND.

Synopsis for the year ending September 30, 1861.

The available capital of the fund is, - - - -		$1,877,364 68
Operations with the treasury.		
Balance to the credit of the fund in the treasury Sept. 30, 1860,		59,459 93
Treasurer's receipts for payments into the treasury during the year, viz:		
Fines, forfeitures, penalties, escheated lands, &c. -	26,614 21	
Dividends and interest on investments, - -	103,648 66	
Capitation tax of the year 1860, - - -	125,000 00	
On account of the Dawson fund, - - -	1,940 96	
		257,203 83
		$316,663 76
Disbursements on second auditor's warrants on the treasury during the same period, viz:		
Fines, &c. refunded, - - - -	911 44	
Investments in certificates of Virginia six per cent. stock, -	39,990 00	
Salaries, expenses, &c. - - - -	2,736 67	
School quotas paid, - - - -	75,648 91	
Capitation tax paid, - - - -	120,263 73	
On account of the annuity to the university of Virginia, -	14,940 00	
On account of the Dawson fund, - - -	2,879 14	
Annuity to Virginia military institute. - -	1,500 00	
Military defence of the state, - - -	40,000 00	
Balance in the treasury to the credit of the literary fund, September 30, 1861, - - -	17,793 87	
		$316,663 76

WM. A. MONCURE,
Second Auditor

DOC. No. V.

BIENNIAL REPORT

OF THE

AUDITOR OF PUBLIC ACCOUNTS.

1860 & 1861.

AUDITOR'S OFFICE, RICHMOND,
November 1861.

SIR,

I have the honor of transmitting herewith to your excellency my biennial report to the general assembly of Virginia.

I am, with great respect,

Your obedient servant,

J. M. BENNETT,
Aud. Pub. Accounts.

His Excellency JOHN LETCHER,
Governor of Virginia.

REPORT.

AUDITOR'S OFFICE, RICHMOND, VA.
October 1861.

In the biennial report, required by the 45th chapter of the Code of Virginia, from this department, I have the honor of presenting a statement of the receipts and expenses of the two preceding fiscal years, ending with the 30th of September 1860 and the 30th of September 1861, and an estimate of the revenue and expenditures for the years ending with the 30th of September 1862 and 30th of September 1863.

Also, a list of all accounts remaining open on the books of this office at the close of the preceding fiscal year, on charges made and credits given, within the two fiscal years ending with 30th of September 1861.

Also, suggestions touching defects in the revenue laws of this state, and as far as practicable, illustrating the entire revenue system, by incorporating with the report my instructions to commissioners of the revenue. This mode of illustration is adopted, to bring to the immediate attention of the general assembly the interpretation given to the laws, that the administration of them, so far as they devolve upon me, may be seen and scrutinized.

Also, an abstract of marriages, births and deaths in each county and corporation in this commonwealth for the calendar years 1859 and 1860, as required by law. These tables are made in several aspects and for districts, as best calculated to illustrate the effect of climate on the people of the several divisions of the state in respect to matrimonial alliances, actual propagation and mortality.

Also, abstracts from the reports of overseers of the poor made to this office, which were deemed advisable and proper to be printed.

And also, various settlements upon equitable principles, in respect to taxes erroneously assessed, and claims of commissioners of the revenue suspended by law.

All the foregoing matters are required by law to be specially reported; to which I have added certain tables of statistics taken from the United States census in 1860; which I trust will be found useful.

These matters of report and tables are presented in the order in which they were prepared, and not in the order which perhaps would best illustrate their usefulness or their relative bearing.

I shall present, in the first place:

Instructions and suggestions to commissioners.

Every second year the books for commissioners of the revenue are prepared and transmitted before the passage of the biennial tax law; and in this case it becomes necessary to give the general heading of the books for collecting the subjects of taxation as adopted by this department, in order to understand the instructions.

FORM OF LAND BOOK.

Table of Tracts of Land for the year 186 , *in* *County, within the District of*
Commissioner of the Revenue, with Taxes thereon at forty cents on every hundred dollars value thereof.

Name of the person who by himself or by his tenant has the freehold of the land charged in possession.	Residence of the owner of the tract of land.	Nature of the owner's estate; whether held in fee or for life.	Number of acres in each tract.	Name of the tract and description of the land, as to water courses, mountains or other places on or near which it lies.	Distance and bearing from the C. H.		Total value of land per acre, including buildings.		The sum included in the value of each tract of land on account of buildings.		Total value of the land and buildings.		The amount of tax on the whole tract at forty cents on every $100 value thereof.		Explanations of alterations during the preceding year, especially from whom transferred, and when and how the owner derived the land, and why, and upon what authority any alteration was made.
					Bearing from C. H.	Miles.									

FORM OF BOOK FOR TOWN LOTS.

Table of Town Lots for the year 186 , *in* *County, within the District of*
Commissioner of the Revenue, with Taxes thereon at forty cents on every hundred dollars value thereof.

Name of the person who by himself or by his tenant has the freehold of the land charged in possession.	Residence of the owner of the tract of land.	Nature of the owner's estate; whether in fee simple, for life, &c.	Number of each lot in the town, or a description of the part of lot owned.	Name of the town in which the lot is situated.	Value of buildings on the lot.		Value of lots, including buildings.		The amount of tax on lots at 40 cents on every $100 value thereof.		Explanations of alterations during the preceding year, especially from whom transferred, and when and how the owner acquired the lot, and why, and upon what authority any alteration was made.

FORM OF PROPERTY BOOK.

Persons, Property, and other Subjects of Taxation, for the year 186 , *ascertained for Taxes and Levies in the County of* , *within the District of* , *Commissioner of the Revenue, which were therein on the first day of February, or which were removed therein before the Commissioner's Books were certified by the Clerk.*

NAMES OF PERSONS CHARGED WITH TAXES.	White males, male free negroes and slaves, ascertained for state taxes.				PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF FORTY CENTS ON EVERY HUNDRED DOLLARS VALUE.																	
	1	2	3	4	5		6		7		8		9		10		11		12		13	14
	Number of white male inhabitants who have attained the age of 21 years, taxed at 80 cts.	Number of male free negroes above the age of 21 years, taxed at 80 cents.	Number of male free negroes between the ages of 21 and 55 years, taxed at $1.	Number of slaves of both sexes who have attained the age of 12 years, taxed at $1 20.	Horses, mules, asses and jennets, with their number and value.		Pleasure carriages, coaches, jersey wagons, carryalls, gigs and buggies, with their number and value.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.		Value of all gold and silver plate, plated ware and jewelry.	Aggregate value of all household and kitchen furniture.
					No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.		

FORM OF PROPERTY BOOK—Continued.

PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF FORTY CENTS ON EVERY HUNDRED DOLLARS VALUE.								Fees of office received, and salaries or other income where the taxes are scaled according to amount received.				On interest or profits received from public bonds and from toll bridges.			
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Aggregate amount of all moneys, contracts for money or other thing, solvent bonds, securities, liquidated claims and credits, whether in or out of the state.	Amount of moneys, bonds, contracts or other evidences of debt, under the control of any court, receiver or commissioner.	Capital invested or used in any manufacturing or mining business, or invested, or employed in any trade or business, for which no license is required.	Capital of all incorporated joint stock companies (other than banks of circulation and internal improvement companies and rail road and canal companies, which pay taxes on passengers and freight), and of all insurance companies and savings institutions, which declare no dividends of profits.	Aggregate value of the personal property, moneys, bonds and claims of internal improvement companies, except the equipments and property, other than slaves, of a rail road or canal company which pays a tax on passengers and freight.	Value of all articles of personal property not in terms embraced in any of the foregoing columns, nor exempted from taxation.	Fees of clerks and all other officers, which are solvent and not collected within the year.	Total value of all property taxed under this general head, at the rate of 40 cents on every hundred dollars value.	Fees received, and salaries or income, not more than $250, taxed at one-half of one per cent.	Fees received, and salaries or income, which are more than $250, and not more than $500, taxed at one per centum.	Fees received, and salaries or income, which are more than $500, and not more than $1,000, taxed at 1½ per centum.	Fees received, and salaries or income, over $1,000, taxed at 2 per centum.	Amount of interest or profit received from state, city or other public bonds, whether they be of this or any other state, or whether they be of any city or corporation created by this state or any other state, taxed at 6⅔ per centum.	Amount of dividends declared by banks and savings banks or institutions (not incorporated by the state of Virginia), and to be charged to the person receiving the dividend, and taxed at 6⅔ per centum.	Yearly rent or annual value of toll bridges or ferries, taxed at 6 per centum.	Total amount of state taxes on all subjects.

On the 9th of April last I issued a circular of instructions, mainly designed for commissioners of the revenue, in which it will be seen a desire is manifested not only to explain the several acts of assembly in direct terms, but to do so in the more forcible way of answering *actual* and *supposed* questions, thereby giving point to the subject discussed.

Instructions.

The term of office of a commissioner of the revenue, and the duty of assessing property, commence simultaneously on the first day of February. The term of office is for two years, and the assessment is annual. All property owned or held on the first day of February, is subject to taxation, unless expressly exempt.

In the preparation of the land and property books for the commissioners of the present year, I endeavored, as far as possible, not only to secure paper of the best quality, but so to arrange the forms that the books might be sufficiently intelligible within themselves to point out the general duties of commissioners: and I flatter myself that they would in a great measure answer the general purposes of commissioners, were it not for the fact that the assessments of this year have preceded the passage of the act imposing taxes, which renders necessary a modification of some of the forms to suit the tax law under which the tax for the present year must be extended. The commissioners' books are also necessarily prepared and transmitted in advance of the passage of the act imposing taxes, which renders a discriminating judgment, a critical reading of the law and instructions, a necessary duty of the commissioner. There are, also, numerous duties depending upon legal construction, some of which I shall endeavor briefly to point out and explain.

Land book.

It is the duty of the commissioner to enter each tract of land and town lot *separately* in his book, and according to the best information which he can obtain, and particularly to describe the same, in columns, as follows:

1st. In the first column shall be entered the name of the person who, by himself, or his tenant, has the freehold in possession.

2d. In the second, the place of the owner's residence.

3d. In the third, his estate; that is, whether he owns the same for life, or in fee.

4th. In the fourth, the number of acres of land.

5th. In the fifth, the description of the land as to the water courses, mountains, or other notorious places, on which or near to which it lies; other lands which it adjoins; and the number of the tract, if any.

6th. In the sixth, its distance and general bearing from the courthouse of the county. This column is also subdivided, by which the bearing is described in one, and the distance in miles in the other.

7th. In the seventh, the value *per acre* of the land, including buildings.

8th. In the eighth, the sum included in the value of each tract of land on account of buildings.

9th. In the ninth, the total value of the land and buildings.

10th. In the tenth, the amount of tax on the whole value of the tract, including buildings, at the rate of taxation prescribed by law.

11th. In the eleventh, all alterations made since the preceding year shall be particularly noted and explained, showing distinctly for what reason, and upon what authority each alteration has been made; and

12th. In the twelfth, the amount of county levy on the state taxes.

The 4th, 8th, 9th, 10th and 12th columns must be added up. The law requires *all* the columns of figures to be added, but those containing the distance from the courthouse and the value per acre, would serve no practical end, and may be omitted.

Town lots.

The entry of town lots must be entirely separate from tracts of land, and the forms therefor will be found in the back of the land book. It must comprise the following columns:

1st. In the first column, the name of the owner (as in tracts of land).

2d. In the second, the place of the owner's residence.

3d. In the third, his estate (as in tracts of land).

4th. In the fourth, the number or other description of each lot, or part of lot owned.

5th. In the fifth, the name of the town in which the lots are situated.

6th. In the sixth, the value of the buildings on every lot.

7th. In the seventh, the value of the lots, including the buildings.

8th. In the eighth, the amount of tax on the lots, including buildings, at the rate of taxation prescribed by law.

9th. In the ninth, all alterations made (as in tracts of land); and

10th. In the tenth, the amount of county levy on the state taxes.

The 6th, 7th, 8th and 10th columns must be added up.

The commissioner cannot be too careful in his extension of the taxes on the value of lands and lots. If he omit to charge a sufficient amount of taxes, the deficiency is taken from his compensation. He should also be particular to extend the proper amount of tax against each separate tract or lot of land. He should never aggregate the amount of taxes against each owner on his several

tracts or lots of land, so as to make one item of charge in the tax column. It must be apparent that such mode of charging lands would throw the books of this office in utter confusion. For instance: if the tax of 20 tracts is extended as one item, and ten of those tracts are returned delinquent, it is a matter of calculation to determine what tax is applied to each particular tract; and if the delinquent land has to be sold, it may in many cases happen that it is sold for taxes not properly chargeable to it, and certainly not assessed against it as separately entered.

Land book of preceding year to be carried by commissioner.

It is the duty of every commissioner to carry with him the land book of the preceding year, and the entry of any lands charged to any person within his district, or to any person having an agent therein, shall be shown to such person or his agent, who shall be required to state on oath whether the same be correctly entered; whether any part thereof ought to be transferred to any other person; and if so, to whom, and the nature of the evidence to authorize such transfer; also to state whether any land within his district ought to be charged to such resident or non-resident, and to describe the same. Any commissioner failing to perform this duty, forfeits one hundred dollars.

Question 1.—A has a tract of land supposed to contain 500 acres, and is charged for taxation on the commissioner's books as of that quantity. Upon a survey or other evidence, it is ascertained that the tract contains 550. Has the commissioner authority to correct the books, and charge A with the proper number of acres? If so, is he to retain the aggregate value of the 500 acres, or the value per acre as assessed, and add thereto the value of the 50 acres?

Answer.—The commissioner, under § 30, ch. 1, Acts 1859–60, is required to carry with him the land books of the preceding year. He shall show his entries to resident owners, and to agents of non-resident owners, who shall be required to state on *oath* whether the same be correctly entered, and whether any other land ought to be charged to such resident or non-resident, and to describe the same, and to describe the land which may not be correctly entered. The commissioner is required to correct any mistake made in any entry in the land book of the preceding year. Thus showing a legislative intent, within certain restrictions, to make all such corrections, not prohibited, so as to arrive at the truth of each particular case. The correction of the book in this question supposed, should be made according to the truth of the case.

Omitted lands to be re-entered.

If any land or any buildings on lands, appear to have been omitted for any one, or more than one year, it is the duty of the commissioner to enter the same on his land book, charging the omitted taxes, with interest at the rate of six per cent., for the omitted years.

Omitted land.

Question 2.—Where the assessor of lands in the year 1856 has inadvertently omitted from his assessment and books a tract of land, and the owner of the land

wishes to have it entered and charged with taxes, is the commissioner to assess the actual value, or adopt the assessment of 1850, or any previous assessment? In such case of omission, is it the duty of the commissioner of the revenue to enter such lands without request—and if so entered, should the back taxes for the omitted years be charged with interest?

Answer.—The 28th section of ch. 1, Acts 1859-60, is applicable in such cases. It is the duty of the commissioner, *ex mero motu*, to enter such land in the name of the owner—and if not assessed, to assess it by reference to the assessment of 1856, on *contiguous lands similarly situated.*

The back taxes should be entered for the omitted years, according to the assessment of those years, on such *contiguous* lands, with interest.

Mistakes to be corrected.

Every commissioner must correct any mistake made in any entry in the land book. Lands correctly charged to one person shall not afterwards be transferred to another without evidence of record, except where the owner dies intestate, in which case the lands are to be charged to the heirs, who should in all cases be ascertained and named. If the land has been devised absolutely, it should be charged to the devisee. If devised to be sold, it should be charged to the decedent's estate.

Land book; corrections of mistakes therein.

Question 3.—A has sold and conveyed his land to B, but B omits to place his deed on record, so as to have the land entered and charged to him. A asks the commissioner under the circumstances to strike his name from the book in respect to the land sold and conveyed. Has the commissioner the right to do so?

Answer.—By section 30 of chapter 1 of Acts 1859-60, the commissioner upon being satisfied that land has been transferred by deed from a party charged upon the land book of the year before, is authorized to transfer the assessment of such land to the alienee.

Lands lying in different counties.

Lands lying partly in one county and partly in another, shall be entered in the county in which the greater part lies. If assessed in this respect in an improper county or district, it is the duty of the commissioner on whose book it is charged, to certify the owner's name, together with the quantity, description and value of the land to the proper commissioner, who shall enter the same in his book and charge the tax thereon.

Changes in entries of lands to be noted.

All such changes as may happen within the district of any commissioner, shall be noted by him in his land book; that is to say, if any error of a former commissioner is corrected. the fact of such correction, and in what it consists, must be stated. If the whole or any part of a tract of land has been conveyed, the quantity so conveyed must be charged to the alienee, and deducted from the alienor,

and the value of the whole tract may be apportioned between them. But the value at which the whole tract was charged is not to be increased or diminished in consequence of such alienation.

Value of land not to be changed; exceptions.

No change can be made in the value of a tract of land by a commissioner, except where new buildings have been put upon the land, and so far finished as to be fit for use; or where old buildings have been increased in value to one hundred dollars or upwards, by repairs or additions thereto. In such case, the value is to be added to the value of the land, and the value per acre changed so as to correspond therewith.

Value of lands, how ascertained.

Question 4.—A has several adjoining tracts of land, each tract, according to the last assessment, of different values. Since the assessment the soil has been improved, so as to equalize their values. A has sold and conveyed 100 acres, part of each tract. Is the tract thus sold to be charged according to the assessed value of the tracts from which the same was taken, or according to its actual value, or how otherwise?

Answer.—The *assessed* value in such case, not the actual value, must be the rule. The general assessment, except in special cases provided for, is the law of value to the commissioner in all cases.

While mistakes may be corrected, a change in the assessment cannot be made, except on account of buildings. The alienation of a portion of a tract may involve a partial reassessment, but the assessed value of the whole must govern the value of each; or in other words, the lot sold and the lot retained must be the assessed value of the whole as an entire tract. Although the lots may be of different values, they must, when their separate values are added together, be equal and not greater than the assessed value of the entire tract before the alienation.

When from natural decay, or other cause, any buildings which may have been assessed shall be either wholly destroyed, or so reduced that the total value remaining is less than one hundred dollars, the commissioner shall deduct the whole value from the former assessed value of such buildings. It must be observed, however, that the mere reduction in value of an amount equal to a hundred dollars, or of a greater sum, when the remaining value is more than one hundred dollars, is no cause for deduction, and none whatever is to be made. No mere casual wear and tear, therefore, is to operate as cause for a change or reduction in the assessed value.

Salt works.

Question 5.—Where the chief value of land arises out of the value of salt wells thereon, which at the time of the last assessment were being worked, but which at this time are abandoned as almost valueless; should the commissioner treat the salt wells as "buildings" on which the assessment may be increased or reduced according to circumstances?

Answer.—I think the "wells" are not "buildings," within the meaning of sections 31, 32, 33 and 34 of ch. 1 of Acts 1859–60. The only relief to be had in such cases must be granted by the legislature.

Machinery in mills, how taxed.

The machinery and fixtures attached to manufacturing and other mills, are to be ascertained and taxed as improvements on lands; and the same rules governing the increase or reduction in value of improvements on lands, must be observed in respect to such machinery, so that the whole machinery must be of less value than one hundred dollars before any reduction can be made on account of wear and tear thereof; but when reduced below one hundred dollars, then the whole assessed value is to be discontinued. It would appear to be reasonable, however, that repairs or improvements made upon or added to such machinery or buildings, should be a proper offset against any reduction which may have been made in the original value. Thus, if the value of the machinery or improvements when first assessed amounted to $1,500, and the natural decay has been equal to the value of $500, so that the present value is but a thousand, and the owner adds improvements or repairs of the value of $500, the value of improvements in this case being exactly equal to the decay, nothing should be added to the original assessed value in consequence of the improvements or repairs. This is undoubtedly the equity, if not the letter of the law.

Improvements.

Question 6.—If the owner of a lot of land should place thereon an iron railing or fence of the value of $100 or upwards, should such value be added to the value of the lot as before charged?

Answer.—I think the railing should be assessed as a new improvement. It is as much so as a new house, and should be regarded as an appurtenance to the mansion.

Several titles to the same land.

Question 7.—A has a tract of land containing 500 acres, with which he is assessed for taxation. Afterwards, to perfect his title, he purchases another's claim, or obtains a new grant for the same land. Is he to be taxed only for the land, or for each title by which he holds it? And herein, if the land is entered through mistake more than once, how is the commissioner to be governed in correcting the entries?

Answer.—He is to be taxed upon the land—not upon his several titles. The commissioner finding such a mistake in a previous year, is authorized to correct it. See Acts 1859–60, ch. 1, § 30. Of course he is not bound to make such erroneous entry himself.

Nature of estate.

Question 8.—If the land books of the previous year omit the *nature* of the estate, whether in "fee," or for "life," and place the number of acres in the wrong column, is the commissioner to search the records for the nature of the estate, and correct that as well as the other mistake alluded to?

Answer.—By section 40 of chapter 1 of Acts 1859-60, such errors as are stated may be corrected, and it is obvious they should be corrected.

The clerk, under sections 80 and 81 of chapter 1, Acts 1859-60, with the commissioner, should examine the records, and supply the omission to state the nature of the interest in the land of the parties assessed, whether in "fee," or for "life."

Mill sites.

Question 9.—After leave has been given to erect a mill or other machine by order of court, and the applicant, to whom such leave was granted, has paid to the parties the compensation ascertained, to whom is the land circumscribed by the jury to be charged for taxation; and herein does it make any difference if the right to erect said mill, &c. has been forfeited by his failure to finish it within three years? See ch. 63 of the Code.

Answer.—By the 7th section of ch. 63 of the Code of Virginia, after payment of the compensation ascertained to the several parties entitled, the land condemned vests in the mill owner in fee simple. He is then to be charged for tax upon it. Until then, the land belongs to the original owner, who is to be charged with it.

After the right to erect the mill has been forfeited, by the 9th section of the same chapter, the title reverts to the original owner. The tax until then is to be charged to the applicant, he having complied with the 7th section. After the forfeiture, it is to be charged to the owner by the reversion.

Commonwealth's lands.

Question 10.—Is a commissioner entitled to a fee of one dollar for the entry of each tract of land, bought in at a sheriff's sale for taxes?

Answer.—By section 27 of ch. 42 of the Code, the commissioner of the revenue is required to transmit a list of all lands belonging to the commonwealth, to the auditor, and allows the commissioner one dollar, to be paid from the treasury, for each tract or lot mentioned in the commissioner's list. The class of lands here referred to, embraces such as the commonwealth has title to by fee simple, acquired by sale under executions, escheat, &c. Lands sold for taxes by the sheriff, and which may be redeemed at any time, are not commonwealth's lands, within the meaning of this section. Upon the contrary, they belong to the original owner, subject only to the commonwealth's lien for taxes; and for such the commissioner is not entitled to a fee.

Question 11.—A person in my county owns a tract of land containing 350 acres, but for many years has only been charged with 320 acres. Am I to charge him with the taxes on the additional 30 acres as omitted taxes for the omitted years?

Answer.—If the land was assessed by the *acre* by the assessor, it should be listed *now* as omitted lands, and the taxes, with interest for the omitted years, should be charged; but if the assessor valued the land by the *tract* and not by the *acre*, the state has received taxes on all the value she is entitled to receive. The propriety and the right to impose upon this tract the taxes for the omitted years, may readily

be determined by ascertaining from the assessor whether he valued the same by the tract or by the acre.

Question 12.—An incorporated female institute, formerly used for school purposes, has recently been decreed for sale, and has been sold, and now belongs to another company for educational purposes, and the teacher occupies a part of the main building for a private residence. In such case should the lot and buildings or any part thereof be taxed?

Answer.—All real estate belonging to colleges, free schools and incorporated academies, and used for college or school purposes, are exempt from taxation; but if the same be partially or wholly used as a residence, or for any private purpose, there is no exemption. It will, therefore, be perceived that the institute in question must be listed and taxed. In all cases where such property is used *partially* or *wholly* as a residence, or for any private purpose, the tax must be imposed.

Fees of commissioners.

Question 13.—Is a commissioner entitled to pay for adding on new buildings to tracts of land; and if so, what?

Answer.—No fee is allowed.

Question 14.—Is a commissioner entitled to a fee for dividing a tract of land between several owners?

Answer.—When requested by the owner of any part of any tract of land which becomes the property of different owners, a fee of one dollar is allowed, and the parties among whom the land is divided, are jointly and severally liable therefor. The commissioner is also entitled to a fee of seventy-five cents for making an entry transferring lands, before charged to one person, unto another—the fee to be charged to the person to whom the transfer is made, and no additional fee is to be charged for any additional tract conveyed by the same deed. For an entry of any new grant, a fee of twenty-five cents for the entry, and fifty cents for assessing the value of the land transferred, is to be charged to the grantee.

For the entry of any patented land which has been omitted for one or more years after the emanation of the grant, or after being entered has from any cause been omitted for one or more years, the commissioner is entitled to a fee of one dollar for making the assessment and calculating the interest on each parcel, to be charged to the owner; and these fees are all the commissioners are entitled to for their services in respect to lands.

Personal property books.

It will be observed that the figures in the first column, from the top to the bottom of the page, from 1 to 33, inclusive, are intended to represent the number of the ruled lines on the page; and as it is impossible to put the lines of the opposite page in exact juxtaposition, the figures in the first column thereon are to be taken as indicating a continuation on the line of a corresponding figure on the second page of the subjects listed to each individual tax payer.

The column under the head of "names of persons charged with taxes," is not numbered, and it plainly indicates the use for which it is designed.

All the other columns are numbered, some of which are subdivided so as to give the number and value of the subjects listed for taxation.

The column numbered 3, which was designed for a tax on free negroes between 21 and 55 years of age, for colonization purposes, has been rendered unnecessary by the passage of the tax bill of the present year, which declares that no tax shall be imposed on that class of free negroes for such purposes.

The columns numbered 23, 24, 25 and 26, prepared with a view of imposing taxes on incomes, salaries and fees of office, have been rendered inappropriate by the passage of the present tax bill, which only imposes a tax on so much of those subjects as exceed $ 500. I suggest, however, that the 24th column be so modified as to suit the present law. With these exceptions, the remaining columns are appropriate to and suit the provisions of the present tax law.

Under the general head of "white males, male free negroes, and slaves, ascertained for state taxes," the commissioner will be careful to insert in the following columns:

1st. In the first column the number of white male inhabitants who have attained the age of 21 years, who are not exempt from taxation by order of court in consequence of bodily infirmity, and against whom the commissioner will extend a tax of 80 cents.

Residence.

Question 15.—If persons who are residents of a county, casually for several months at intervals during the year, are out of it laboring or for other purposes, are they to be taxed in the county where they usually reside, whether they happen to be there on the first day of February or not?

Answer.—They are to be taxed, in such case, in the county of their usual place of abode.

Question 16.—Where a person resides, on the first day of February, in the county of A, but before the commissioner of the revenue lists him for a capitation tax, he removes into the county of B; should the commissioner of B assess him in his county?

Answer.—The policy of our revenue system is to require every person to pay taxes somewhere. And the last clause of the 47th section of chapter 35 of the Code, expressly requires the commissioner to list such persons and property in the county to which they remove.

2d. In the second column, the number of male free negroes above the age of 21 years, who are not exempt from taxation by order of court in consequence of bodily infirmity, and against whom the commissioner will extend a tax of 80 cents.

3d. In the third column, omit the subject altogether.

4th. In the fourth column, the number of slaves, of both sexes, who have attained the age of 12 years, against each of whom the commissioner will extend a tax of one dollar and twenty cents. No slave who has attained the age of 12 years can be exempted from taxation on account of bodily infirmity or any other cause, either by the legislature or by the courts. It is a constitutional tax, and must be imposed.

Under the general head of "property and capital taxed at the uniform rate of 40 cents on every hundred dollars value," the commissioner will insert as follows:

5th. In the fifth column, the number and value of all horses, mules, asses and jennets.

Agents listing property.

Question 17.—Should property be listed in the county where it is on the first of February; or has an agent the right to list all property of his principal, whether in or out of his county?

Answer.—By the act of 1859–60, ch. 1, § 46, the property of every firm or company shall be listed by the principal accounting officer, partner or agent thereof; and personal property not in the county of the residence of such party, should be listed in the name of the agent of such owner or other person where the property is, unless caused to be otherwise there listed by such owner or other person. In other words, property must be listed either in the name of the owner or other person stated by said section, or of his agent in the county where the principal does not reside, or in such other way as he may prescribe, *but always in the county where the property is.*

6th. In the sixth column, the number and value of all pleasure carriages, coaches, jersey wagons, carryalls, gigs and buggies.

7th. In the seventh column, the number and value of all cattle.

Sales of personal property.

Question 18.—A resident of the county of M, prior to the 1st of February, sold a lot of cattle to a resident of the county of G, but by the terms of the contract the cattle were not to be delivered till after the 1st day of February. Are the cattle to be listed for taxation in the county of M or G? And even were the cattle sold on credit, and delivered before the 1st of February, bond for the payment of the purchase money not being given till after that time, is the debt to be taxed?

Answer.—Possession is the *indicum* of title to personalty. The commissioner must so hold it to be.

If A sells to B in the same county, the question of sale may be determined between them before the commissioner of the same county, *if they agree.* If they disagree, let him assess the party in possession on the 1st of February, and leave the contest to the contracting parties. Non-delivery of possession, *prima facie,* is evidence of non-sale.

But where A in the county of M sells to B in the county of G, the commissioner from necessity must hold possession as the conclusive test of title. For as commissioner in M, he cannot assess B in the county of G; and if he proceed on any other test, he may, by failing to assess in M, enable B in G to evade the tax, by denying title, when the commissioner in G would not have his possession to confront with such denial. Possession is title for the commissioner in his assessment, unless by *agreement between the parties* he may make another rule consist with the right of the state.

The taking a bond before or after the 1st of February has nothing really to do with it, except as evidence of sale. It can avail nothing with the commissioner against *possession* as *the test of title.*

If a sale and delivery of possession be made before the 1st of February, and a bond for the purchase money be not given till after that time, the vendor is not released from the payment of taxes on the purchase money, as a "*credit.*"

8th. In the eighth column, the number and value of all sheep.

9th. In the ninth column, the number and value of all hogs.

10th. In the tenth column, the number and value of all watches.

11th. In the eleventh column, the number and value of all clocks.

12th. In the twelfth column, the number and value of all pianos and harps.

Pianos in boarding schools.

Question 19.—Is it proper to tax pianos and other musical instruments in incorporated boarding schools?

Answer.—They are clearly exempt.

13th. In the thirteenth column, the total value of all gold and silver ware, plated ware and jewelry.

14th. In the fourteenth column, the aggregate value of all household and kitchen furniture.

15th. In the fifteenth column, the aggregate amount of all moneys, contracts for money or other thing, solvent bonds, securities, liquidated claims and credits, whether in or out of the state.

Money or property in other states.

Question 20.—Where a resident of Virginia has money invested in other states, or bonds of persons there, but under his control in this state, is the money or are the bonds subjects of taxation in Virginia?

Answer.—Such money or bonds due by non-residents are taxable in the hands of resident creditors. See § 48, ch. 1, Acts 1859–60, which expressly includes such non-residents' debts as subjects of taxation.

Non-residents' debts.

Question 21.—Are debts due from residents of other states or foreign countries to residents of Virginia, to be taxed as though the debts were due from residents of Virginia? Does the fact that the evidences of such debts are in the state or country where the debtors reside, and not in the possession but only under the control of the Virginia creditor, make any difference?

Answer.—All such debts are taxable. The custody of the evidence of such debts makes no difference. The ownership of the debts is the basis of taxation in such cases.

Land bonds.

Question 22.—If A sell lands to B on credit, taking B's bonds for the purchase money, A retaining the legal title until the purchase money is paid—to whom should the lands be taxed? And if proper to charge A, who holds the legal title, with the taxes on the lands, should he at the same time pay taxes on the bonds given by B for the payment of the purchase money? If A is to be charged with the taxes on the lands and on the bonds at the same time, is it not double taxation, and in violation of the 22d section of the fourth article of the constitution?

Answer.—The lands are to be charged to A. The bonds are also to be charged to A. The tax upon the lands and upon the bonds is not liable to the objection supposed. I do not think there is any provision of the law which authorizes a commissioner of the revenue to transfer lands upon his books except upon matter of record, unless, indeed, under chapter 1, section 22 of the Code, found on page 18, the vendee and vendor assent to it. There is no doubt, however, but that the vendee in possession is liable over to the vendor for the tax on the land—and if the vendor, by reason of the rules obligatory upon the commissioner, be assessed with it, and is compelled to pay it, he may recover it of the vendee by action. Even if he could not, it is no fault of the state, but of himself.

The amount of property subject to taxation is not necessarily increased by the sale from A to B. We will suppose that B has claims or bonds due to himself for $10,000, which he wishes to collect and invest in A's lands of the value of $10,000. Before the sale A is taxed with the land, and B is taxed with the claims or bonds owing to him, and each is taxed according to the value of his property named. The state in this case receives taxes from both A and B on property of the value of $20,000. After the sale A, retaining the legal title to the land, is taxed with it on that account, and he is taxed on B's bonds, because there is that amount of solvent bonds owing to him. A in this case pays taxes on property of the value of $20,000. But what taxes does B pay on the $10,000 owing to him? I answer that he pays nothing. It is true that there are $10,000 owing to B, but he owes A $10,000, and he deducts from the amount owing to him the amount he owes to A, under the provisions of the 50th section of chapter 1, Sess. Acts 1859-60, p. 31, which in the case supposed would exonerate B from taxes to the state, and he only be liable over to A for the taxes on the land he should pay.

It is true it may happen that where an insolvent vendee of lands gives bonds to

the vendor, to the full value of the land, he may create a subject of taxation, which before the sale had no existence. With this a tax law can have nothing to do. It would involve an enquiry into the condition of the monetary affairs of the community too intricate to be prosecuted, or to be made the basis of practical legislation.

Bonds for the hire of negroes.

Question 23.—Should bonds given for the hire of negroes be taxed?

Answer.—It frequently happens that the owners of slaves at the beginning of the year hire out their slaves and take bonds for the payment of the hire at various times during the term of service. The payment of such bonds may be defeated by the death of the slave, and the question has frequently been asked whether such bonds are to be listed for taxation? I think they are; but I advance this opinion with much diffidence, because of the great confidence I have in the opinions of those who think differently.

The 18th section of ch. 1, Acts of 1859-60, p. 30 and 31, requires the commissioner to ascertain from each person residing in his district the amount of all solvent bonds and securities, and all solvent, liquidated and certain demands and claims, however evidenced, owing and coming to such person, *whether due or not* on the first day of February; and declares that the aggregate of principal and interest shall constitute the amount of a bond or claim due and payable; and that "*the present value, after deducting the legal interest, shall constitute the amount of a bond or claim not yet due and payable, and which bears no interest.*"

This section clearly includes a bond of the character stated. But is it a "*bond or claim*" for money? I think it is. It is argued, however, that the slave may die during the term, and thus defeat the claim. This is certainly correct; but I submit whether it is not a contingency too remote to enter into the character or construction of a tax bill.

All property is to be taxed as of the first of February. On that day a person may have a house of the value of $20,000, erected upon a lot of ground of the value of $1,000. On the second day of February the house may burn down. He may have a claim on a man who is solvent on the first of February, and who in ten days thereafter is a bankrupt. His horse which he owned on the first, may die on the second of February. The person himself may die on the second. All these citations would seem to present cases in which the tax ought to be disclaimed; yet the legislature has no where authorized such a disclaimer, or given authority to the revenue officers of the state to enquire into the consideration of such bonds, or estimate for the contingency of their validity. The broad and comprehensive terms of the 18th section of ch. 1, above referred to, without doubt, includes them; and the legislature has, in its own wisdom, withheld all discretion from the revenue officers to relieve against the actual misfortune of any person, or against any contingency arising out of the various contracts of the tax payers.

These are not exactly analogous cases, but I take it they are sufficiently so, to show at least the absence of any intention to relieve against contingencies.

The slave is listed by and taxed to the hirer. The value of his labor is taxed to the owner.

In the county of Prince William the commissioner, under my instructions, assessed taxes against certain gentlemen as the holders of the legal title to a tract of land they had sold on credit. He also assessed them with taxes on the debts due from the vendee. The legislature, at its last session, passed an act refunding the taxes in this case, thereby reversing the effect of the law as interpreted by me. I did not, however, feel at liberty to give a different interpretation of the law; but as the legislative action comes in direct conflict with the construction I have been compelled, from a sense of duty, to give to the law, it is respectfully suggested, with a view to harmonize the legislative and executive construction, that the act be amended. The subject of taxation is a large one, and should be free from doubt.

Every general law must include cases of hardship. The case supposed may be one; but in my opinion, if the amount to be paid is liquidated and solvent, whether due or not, it must be listed and taxed.

Interest on private bonds, when to be taxed.

Question 24.—Where bonds are given, payable in several annual or periodical installments, with interest, does the interest form principal on the 1st of February of each year for the purposes of taxation, whether the bonds be then due and payable or not?

Answer.—If the bonds are payable, the principal and interest are to be taxed. If not payable, nor bearing interest, present value, deducting interest, is to be taxed. If not payable, but bearing interest, aggregate principal and interest, and tax the aggregate value. See § 50, ch. 1, Sess. Acts 1859-60.

16th. In the sixteenth column, the amount of all moneys, bonds, contracts or other evidences of debt, the right to which is undecided, under the control of any court, receiver or commissioner.

Bonds held by fiduciaries.

Question 25.—If a fiduciary in Virginia sell property and take bonds from the purchaser, are those bonds to be charged to him in his fiduciary character for taxation? If the bonds are not under his control, how?

Answer.—The fiduciary must list such bonds, and this, though not under his control. He is the holder of them in legal contemplation. See Acts 1859-60, ch. 1, § 46.

17th. In the seventeenth column, the amount of capital, invested or used in any manufacturing or mining business, or invested, or employed in any trade or business, for which no license is required.

Question 26.—What is "capital," in the sense used in this section, and how is it to be determined?

Answer.—Capital in any unlicensed business, consists of all the money on hand, whether borrowed or not, and all goods or other property, whether purchased on credit or not, acquired, held, used, invested or employed in any such trade or business. In all cases which are in their nature conjectural, the capital of the year next preceding should be resorted to in order to determine the probable amount of capital of the present year. This should be the criterion in all cases, and should be adhered to, unless there be the most convincing proof to the contrary. No deduction from this capital is authorized for indebtedness. Such deductions are only proper to be made from bonds, securities and liquidated claims, or in other words, from private "credits."

18th. In the eighteenth column, the value of all capital of incorporated joint stock companies, and of all insurance companies and savings institutions which have either declared no dividends, or whose dividends have been less than 6 per cent. on their capital for the preceding year ending the first of February. Banks of circulation and rail road, canal and insurance companies, and savings institutions whose dividends have been equal to or exceeded 6 per cent. for the twelve months next preceding the first day of February, are not to be taxed under this head. Banks of circulation pay into the treasury themselves a tax on their dividends, whether the same be more or less than 6 per cent. of their capital; and savings institutions and insurance companies, whose dividends are equal to 6 per cent., likewise pay a tax on their dividends into the treasury; but if the dividend of savings institutions or insurance companies be not equal to 6 per cent., the commissioner makes an assessment upon the value of their capital. Rail road and canal companies also pay a tax into the treasury, and on that account are not taxable under this head.

Incorporated companies.

Question 27.—How are shares of stock in an incorporated company declaring no dividends, to be taxed? Are they to be charged to the shareholder or company? If to the company, is the tax to be imposed on the capital invested or on the property owned by the company?

Answer.—Banks, as to moneys and personal property, constituting part of their capital, are not to be listed by commissioners.

Incorporated companies, other than savings institutions and insurance companies, are taxable upon their personal property and moneys.

Savings institutions and insurance companies, declaring dividends equal to or exceeding 6 per cent. for the year next preceding the first day of February, are taxed upon their dividends, and such institutions pay the tax into the treasury. If the tax is not equal to 6 per cent., or when they declare no dividends within the year preceding the 1st of February, their money and personal property are taxed.

The real estate of all these incorporated companies, not expressly exempted, is taxable.

No shares of stock in such companies are taxable. The bonus paid by the banks, and the taxes upon the property or dividends of other companies than banks, are already burdens upon the shareholders in them.

Savings banks.

Question 28.—If a savings bank has omitted to declare a dividend equal to 6 per cent. and its capital is to be taxed, and the officers of such an institution refuse to render the information necessary for taxation, what is the commissioner to do?

Answer.—In case of the refusal supposed, the commissioner should proceed to make out the assessment from the best information he can otherwise obtain. I am not aware of any other remedy, and presume no other would be usually needed.

Shares in savings banks, how taxed.

Question 29.—A citizen of Virginia owns shares in a savings bank, or in an insurance company in another state, and draws dividends therefrom. How are such dividends to be taxed?

Answer.—The dividends are to be taxed under the 9th section of ch. 1, Acts of 1861, at the rate of 6¾ per centum, to be listed and charged to the recipients of such dividends. In this case, also, if the dividend is not equal to 6 per centum of such capital, its capital is to be listed and taxed to the owners of shares as other property.

19th. In the nineteenth column, the aggregate value of the personal property, moneys, bonds and claims of internal improvement companies. Slaves owned by such company are to be listed under the 4th column, because they are not taxed according to their value. Cars, and other equipments of a rail road, the boats and other property of a canal, are not to be listed or taxed under this head, because they are taxed on their business, or assessed under the direction of the auditor of public accounts.

20th. In the twentieth column, the value of all articles of personal property not in terms embraced in any other column herein before named, nor exempted from taxation. The heading to this column is sufficiently comprehensive to indicate its purposes, and the commissioner will observe, that if he can find no appropriate head under which, in his judgment, the subject should be listed, he can list the value of the same under this head—always bearing in mind that every thing is to be taxed unless expressly exempt.

Sailing vessels.

Question 30.—Should pleasure sailing boats, boats for catching oysters, boats for delivering grain from farms to vessels on the river, and steam portable saw mills, be listed and taxed?

Answer.—Commissioners of the revenue, in construing the various acts, should keep in mind the provisions of the new constitution, that "taxation shall be equal and uniform throughout the commonwealth, and all property, other than slaves, shall be taxed in proportion to its value." From this quotation it will be perceived that all property must be taxed, except it be exempt by legislative authority. The vessels, &c. above named not being exempt, are necessarily a subject of taxation.

21st. In the twenty-first column, all fees of clerks and other officers, which are solvent and not collected within the year.

Clerks' fees.

Question 31.—Do the duties of a clerk of a court constitute him an officer, within the meaning of the tax law? If so, are his fees taxable? If taxable, are they to be listed as income, or as part of the certain claims of such clerk, or how otherwise?

Answer.—The tax bill provides that the *income or fees* received during the year ending the first day of February of each year, in consideration of the discharge of any office or employment in the service of the state, or in consideration of the discharge of any office or employment in the service of any corporation, or in the service of any company, firm or person, are to be taxed.

The terms of the law seem to be very broad, and the legislative intent would seem to have been to embrace every class of office and employment, from those under the state, to those under an individual. With this all-embracing intent, is it possible that the clerks of courts have been omitted? I think not. The error is in supposing clerks of courts not to be *state officers*. They are not only officers of the state, but are made such by her constitution; holding offices by a constitutional tenure, unaffected by legislative provisions, except as specifically provided. See Constitution of Virginia, art. 6, § 19, 20, 23 and 32. By ch. 71, Sess. Acts 1852, the mode of election, the commencement "of term of office" of these clerks, the oaths of office, the official bond, payable to the commonwealth, and the power over them given to the courts in which they hold office, are all so plainly prescribed, as to show that the office constituted by the fundamental law was recognized and regulated by the legislature which carried the constitution into effect.

If a clerk then be a state officer, and has *received* income or fees during the year ending the first of February, he is clearly taxable.

It is objected, however, that the rate of taxation should be different for income, and for fees. The law says "*incomes, salaries or fees*," making no difference.

It is asked, is the rate of taxation to be different, where the fees have been paid and where not paid? I think this is clear, and moreover is rational. A man who has received money is better able to pay tax than one to whom it is due, and has not been paid; and the legislature properly apportioned the burden to the ability to pay. It would have been an improper distinction to tax fees due as if paid, and tax bonds due as property, and *not* as if paid. Fees due and unpaid, are put in the same list with bonds due and unpaid.

The practical difficulty in the case is easily met. Fees handed to the sheriff and not paid over to the clerk, are to be regarded as due, but unpaid, and if solvent, are to be listed as part of the certain claims of such clerk.

So much of the fees of a clerk as have been received within the year next preceding the first day of February as exceed $500, is taxable at one per cent. All fees not so received which are solvent, are taxable at the rate of 40 cents on every $100 value thereof.

22d. In the twenty-second column is to be inserted the total value of all property taxed under the foregoing general head: that is to say, the value of all property listed in columns 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 21. This aggregate value of property forms the basis of taxation on all the subjects enumerated in said columns, and is to be taxed at the uniform rate of 40 cents on every hundred dollars value.

All the special headings under numbers 23, 24, 25 and 26 will be omitted, except such column as may be necessary to contain the income, salary and fees which exceed five hundred dollars. So much only of income, salary and fees as exceed $500 is taxable. The several classes of incomes, salaries and fees are taxed alike, and at the uniform rate of one per cent. on so much thereof as exceeds $500. It is not material in which column the tax is inserted.

Question 32.—Suppose an officer or person in the employment of the state, or some company or firm, and he receives a salary of $400, income from other sources amounting to $400, and fees amounting to $400, all amounting to $1,200. Is the officer taxable?

Answer.—He is taxable on all over $500 at one per cent., which in this case is on $700 excess over $500. The income, salary and fees are not to be taken separately, but in the aggregate, and to be taxed accordingly.

Members of assembly.

Question 33.—Is the pay of a member of the general assembly taxable? And if so, is it *income* or *fees?*

Answer.—It is *not fees of office*, but *it is income.* It is received in consideration of the discharge of an office or employment in the service of the state, and must be listed for taxation as other income.

Officers' fees, how taxed.

Question 34.—Are the fees and commissions of sheriffs, sergeants, constables and other officers liable to be taxed? And herein are the fees and commissions of fiduciaries to be taxed?

Answer.—The fees and commissions of sheriffs, fiduciaries and such like officers are taxable. They hold offices for which no license is required.

Tax on fees of commissioners of the revenue.

Question 35.—Does the law require commissioners of the revenue to pay a tax on fees and commissions and other compensation as such?

Answer.—Commissioners are to be taxed as sheriffs, clerks and other officers of the state are taxed, upon *all fees* and compensation, from whatever source received.

Salary of rail road employee.

Question 36.—An officer or employee of a rail road or other company receives

$1,000 per annum for his services, payable monthly or quarterly. Is it proper to tax the excess over $500 of such annual compensation, as *income?*

Answer.—It is.

Overseers' salaries.

Question 37.—Many gentlemen in Virginia are employed as overseers on farms at a fixed compensation, payable in cash, or in support of the overseer and his family. Is it proper to tax the compensation of such overseer as *income* when it exceeds $500?

Answer.—Overseers are taxable upon the value in money of what they receive. If boarded, the amount or value of the board I do not suppose can be assessed. The basis of assessment in cases of incomes and salaries, must necessarily be the *money received*. Board is not to be deducted, if for no other reason than from the impracticability of ascertaining the amount of deduction. One person would pay one amount; another would pay a different amount. Thus, with the same salary in money there would be a different assessment, and that in the face of the law requiring the commissioner to ascertain the *amount of salary in money*.

If the employer board the employee, and pays a salary in money, the salary in money must be assessed, without the addition of board, and this for a similar reason—and because the language of the law limits the assessment to it.

Income of overseers.

Question 38.—An overseer receives in January 1860, $800 for his wages of 1860. He has the money on hand the 1st of February 1861. Is he to be charged for his salary of 1860 as *income*, and also for the money on hand the 1st of February 1861?

Answer.—In the case supposed, the income will be taxed as such; and then the same, if on hand the 1st of February, will be taxed as surplus. If invested in property, it would clearly be taxable. It is equally so as money.

Teachers in boarding schools.

Question 39.—Are fees of teachers keeping boarding schools to be taxed? If so, how?

Answer.—As there is no license required of boarding school teachers, I think their receipts from their calling are taxable as income or fees.

Income of non-residents.

Question 40.—Where A resides out of Virginia, but has a trustee or personal representative in this state, who receives interest or other income on the property of his principal, is such trustee or representative chargeable with a tax on the income?

Answer.—The trustee must list the property or interest held or received by

him for a non-resident *cestui que trust.* He must do the same as personal representative.

The next general head is for the tax on interest or profits received from public bonds and toll bridges.

27th. In the twenty-seventh column, the amount of interest or profit received from state, city or other public bonds, whether they be of this or any other state, or whether they be of any city or corporation created by this state or any other state. The tax is at 6¾ per centum on the amount of the interest or profit. The act imposing taxes declares that the tax shall be imposed on interest which is solvent, whether it has been received or not.

Deposits in banks, &c.

Question 41.—Is money deposited in savings banks and in insurance companies to be taxed to the depositor, or how otherwise?

Answer.—Such money is to be taxed to the depositor as a "credit." See § 2 of ch. 1 of Acts 1861.

Public bonds.

Question 42.—Where a person holds state or other bonds, from which he receives semi-annually or at other periods the interest thereon, and is indebted to others in an amount equal to those bonds, should the amount he owes be deducted from the public bonds, so as to relieve those bonds to that extent from taxation?

Answer.—Certainly not. The deduction of debts is only to be allowed from private credits. The tax on public bonds is upon the interest. On private bonds, &c. it is upon the principal.

As to what extent counties and corporations are prohibited from taxing state bonds, see ch. 53, § 4, p. 308, Code of Virginia.

28th. In the twenty-eighth column, the total amount of dividends declared by banks, savings institutions, insurance companies, and similar institutions, not incorporated by the state of Virginia.

It will be perceived that the dividends referred to in this column, are of banks and other similar institutions not incorporated by this state. The tax is at the rate of 6¾ per cent. on the amount of such dividends, and is to be charged to those who receive the same. The tax is the same if the dividend declared is solvent, although the same may not have been received.

29th. In the twenty-ninth column, the yearly rent or annual value of toll bridges or ferries. On the yearly rent or annual value, a tax of 6 per cent. is to be extended. It will be observed that the tax is not upon the value of the toll bridge or ferry, but upon the sum for which it would rent for twelve months. Care should be taken not to confound toll bridges and ferries with incorporated companies: the former being taxed on the yearly value, and the latter upon the actual value of the capital.

Toll bridges and ferries.

Question 43.—By the 52d section of ch. 35 of the Code, the commissioner of the revenue is required to ascertain the yearly value of all toll bridges and ferries in his district, and is to be governed by actual rent received; and if not rented, he is to make a just estimate of the value. In case the toll bridges and ferries are leased, is the tax to be charged to the lessor or lessee?

Answer.—It must be paid by the owner of the property, not by the lessee. This on general principles should be so, and the language of the section referred to in the question implies it. Thus the words are, "he shall be governed by the actual rent *received*," where rented or leased out; otherwise, he shall make a "just estimate of the value;" that is, the yearly value. If the lessee was the party taxed, the word "*received*" would not have been used—but the word employed to express the meaning would have been "*paid*." In the latter section, this tax on the *yearly* rent or *annual* value of bridges, &c. is associated with the income tax, showing that the person to be taxed in such case was intended to be the receiver of the yearly rent.

In truth, it would be against all analogy to tax the lessee upon what he *pays*: The whole policy is to tax upon what a man *receives*—thus proportioning burden to ability.

Bees.

Question 44.—Are bees taxable?

Answer.—It is very questionable, whether the qualified right of property in bees is such as to be subject to taxation. They are *feræ naturæ*; and though while in possession the holder would be protected against a wrong-doer, yet the right is contingent upon their will, which the holder cannot be said to control. The exemption of all fowls and animals, except certain classes which are specified, seems to limit taxation to those so specified as not exempted. If a dog, a tame deer and poultry be not taxed, but exempted, is it rational to suppose the law intended bees to be taxed? I think they are not taxable.

Fire arms.

Question 45.—Are rifles, muskets and other fire arms taxable?

Answer.—They are taxable.

Question 46.—Are fire arms belonging to the state, and in the hands of volunteers, liable to taxation?

Answer.—Such fire arms are the property of the state, and are expressly exempted from taxation.

Question 47.—Are slaves and free negroes who have been convicted of crime, and whose punishment has been commuted to labor on the public works, taxablo in the hands of the hirer?

Answer.—No, they are not taxable.

Question 48.—Should the salary or compensation of a United States senator or congressman, received from the United States, be taxed; and if so, should it be taxed as income, or how?

Answer.—It is not necessary to discuss the question of the power of the legislature to impose a tax upon the salary or income of a federal officer. It is sufficient to say that our laws do not impose the tax.

Question 49.—Where lawyers are appointed commissioners in chancery, or hold any other lucrative appointment under an order of court or other appointment, are their fees, as such, to be included in their licenses; or are they to be listed as income?

Answer.—All such fees and profits are distinct from their license as lawyers. They have no necessary connection with a lawyer's professional business, and should be listed as income or fees of office.

Question 50.—Is the compensation from the hiring of slaves to be taxed as income?

Answer.—No. The cash received, bonds or contracts taken for their hire, are to be taxed as other claims or property, but not as income.

Question 51.—Suppose a farmer had on hand, on the 1st of February, plaster and guano purchased to put on his land, and also salt, which he purchased to salt his stock with during the year: are said articles taxable?

Answer.—All property, not expressly exempt, is taxable; and as plaster, guano and salt are not in the list of exemptions, they are taxable.

Question 52.—Are long boats, owned by residents of Virginia, used for the delivery of wood in a city out of Virginia, the owners of which pay a license to the general government, taxable in Virginia?

Answer.—They are. The power of congress to regulate commerce, does not exclude the power of a state to tax a vessel in which the commerce is carried on. This is perfectly clear to my mind, and the taxation of such boats is proper.

Question 53.—Should corn, wheat, hay or other agricultural productions be taxed? If so, when and how?

Answer.—As long as agricultural productions remain in the hands of the producer, or remain in the hands of the purchaser for household uses, they are exempt from taxation as property, and from a license tax on their sale by the producer; but it must be observed that in the hands of the purchaser no more than is actually necessary for the subsistence of his family, is exempt. All such productions bought for feeding stock, is taxable in the hands of the purchaser.

Listing minors.

Question 54.—The *property* of a minor is to be listed in the mode prescribed; but suppose the minor does not reside with his father, mother or guardian, how is he to be entered for county levy, and to whom should such levy be charged?

Answer.—The county levy shall be on all free males over 16 years of age. It shall be charged to his father or guardian, if he has either. If not, it may be charged to the minor. The guardian will not be responsible further than the estate in his hands.

Collateral inheritance tax.

If the inheritance be real estate, transmitted under a decedent's will, or by descent, as provided by chap. 1, § 12 of the Acts of 1861, it is the duty of the clerk of the court in which such will is recorded, and the clerk of the court of the county or corporation in which any such real estate is situated, upon ascertaining the fact, to report the same to the commissioner of the district in which the real estate may be. The commissioner upon ascertaining that the land is of greater value than $250, in "addition" to the annual tax imposed upon such estate, shall charge thereon "two per centum" on the *whole value* of such estate; i. e. if the real estate be of the exact value of $250 or less, no tax is to be imposed; but if it be of the value of $251, the tax of "two per centum" is to be imposed—not on the *one* dollar above $250, but upon the whole value.

The same rate of taxation prevails in respect to any other estate so descending or passing, and within the same limitations; but the mode of assessing and collecting the tax on real estate is different from that on personal property, which may readily be observed by reference to the acts on those subjects. While it is made the duty of the sheriff to apply for the tax on personal property, and while it is the duty of the personal representative to pay it, yet the law does not dispense with the general duty of the commissioner to make the assessment of both the real and personal estate, and to see that the law is complied with.

Question 55.—Are the types, presses and other fixtures of a printing or newspaper establishment exempt from taxation?

Answer.—I think they should be exempt, under the Code of Virginia, ch. 35, § 43, latter clause.

30th. In the thirtieth column, the total amount of state taxes on all subjects. This includes the tax on white male persons, male free negroes, slaves, on all personal property, taxed at 40 cents on every hundred dollars value, incomes, salaries and fees of office, interest or profit from public bonds, and from toll bridges. Great care should be taken to carry forward to this column all the taxes charged to each individual. A failure to do so subjects the commissioner to a deduction from his compensation of an amount equal to the tax omitted to be extended.

Under the general head "for county levy," the special heads are sufficiently intelligible as guides to commissioners.

County levies.

Question 56.—By the 5th section of chapter 53 of the Code, it is made the duty of a commissioner of the revenue, upon being furnished with an order for a levy, to extend in the commissioner's land book and book of personal property, in a separate column, what may be due from such person by virtue of the levy. It

frequently occurs that the order for such levy is not made until after the 15th of June, before which time the commissioner's books are to be delivered to the sheriff. In such case, is the commisioner to omit the delivery of his books until the extension of the levy can be made?

Answer.—He is not. The law requires the commissioner to deliver his books to the sheriff or collector before the 15th of June in each year, and imposes a penalty of not less than $100 nor more than $500 for his failure to deliver them within that time. The policy of the legislature in authorizing the extension of the levy was merely for the convenience of county officers, and not intended to postpone or defeat the collection of the state taxes. It is proper to make the extension, but the delivery of the books is not to be postponed for that object.

Column for remarks.

The last column is intended for remarks and explanations for such changes as might attract attention, and otherwise be not sufficiently intelligible. This column forms a history of events that is very useful, and should not be omitted because their insertion would require some additional labor.

When clerk's pay forfeited.

The law requires these several foregoing columns to be added up. The clerk of a court is not authorized to certify the books of a commissioner until such additions have been made. If a clerk, however, certifies the books without such additions being made, his examination must be regarded as careless, and his pay for the same is under the law forfeited. When all the additions have been made, the work should be transferred into the proof of each separate page, and afterwards carried forward into the general proof of the book. All these additions and proofs are critically examined at this office, and if the work is found to be defective, and the interest of the commonwealth made to suffer thereby, the officer in default is required to indemnify the commonwealth.

The proof of each page.

The numbers in the form for proof, opposite the subjects, refer to the heads of the various columns. On those from 1 to 4, inclusive, a specific tax is imposed, except No. 3, which has been heretofore directed to be omitted. On those subjects, from 5 to 12, inclusive, not only the number, but the value and the tax are to be extended. On those from 13 to 21, inclusive, the value and tax only are to be extended. Nos. 23, 24, 25 and 26 will be omitted, and one of the columns only used for such incomes, salaries and fees as exceed $500. On Nos. 27, 28 and 29, the tax, at the rates severally prescribed, is to be extended.

General proof.

After the several subjects have been proved on each page, they should be carried to the back of the book, and a general proof of the whole book then made out.

GENERAL SUBJECTS—RELATING TO THE ASSESSMENT, COLLECTION AND PAYMENT OF TAXES ON LAND AND PROPERTY.

Time for returning copies of the commissioners' books.

Sections 86, 87 and 88 of the 1st chapter of the Acts of 1859-60, require the commissioners to deliver the proper number of copies of the land books and books of personal property to the clerks of their respective county and corporation courts before the 1st day of June. One copy of each is to be delivered to the sheriff or collector before the 15th day of June. The copy intended for this office is to be returned before the 1st day of August. For a failure to deliver said books within the times named, the commissioner forfeits for each failure not less than $100 nor more than $500, and by mere operation of law his claim is suspended. And the same act in like manner suspends the commissioner's claim for failure to perform any other duty required by law, but the auditor of public accounts, if the commissioner show a "strong and sufficient" reason for his failure, may settle his claim upon equitable principles. See § 94, ch. 1; and § 97, ch. 1.

Examination of books by clerks.

It is the duty of the clerks of the county and corporation courts, when all the columns are added up, to examine the books returned to their respective offices by the commissioners of the revenue, within twelve days after their return. A want of promptness on their part postpones the sheriffs or other officers in the collection of the taxes and their payment into the treasury, and not unfrequently embarrasses the commissioner. See § 79, 80, 81, ch. 1. For what the clerk's pay may be suspended, see § 85, ch. 1.

Fees and compensation to commissioners payable first September in each year.

Instead of the per diem allowance heretofore given to commissioners, every commissioner of the revenue is entitled to receive a commission of 2½ per centum on the amount of the taxes LAWFULLY assessed by him, which is held to include taxes assessed on real estate as well as personal property. Where, however, the taxes assessed in any district in a county exceed $20,000, the commission on the excess is only 1½ per centum, and where the taxes assessed in any district in a town exceed $16,000, the commission allowed on the excess is only 1 per centum: but the compensation to a commissioner of a county not named in § 96 of chap. 1, p. 59, is not to be reduced below $150. Neither is the pay of any commissioner in Gilmer, Pocahontas, Pendleton, Putnam, Raleigh, Ritchie, Tyler, Upshur and Wirt, to be less than $200; nor in Bath, Carroll, Prince William and Danville, to be less than $125; nor in Giles, Grayson and Williamsburg, to be less than $100. A fee of 50 cents is also allowed for every license granted.

Postage advanced, and a fee of three cents for each birth and death reported, are to be reimbursed and paid. A claim for listing births and deaths is only payable "upon the certificate of the county or corporation court, setting forth the number of births and deaths (*separately*) returned, and that the said returns have been accurately and fully made according to the laws regulating the same, and within the time prescribed thereby."

When taxes on land, persons and property are payable.

By the 21st section of chapter 4, Acts of 1859–60, it is provided, that the taxes collected under chapter 35 of the Code, are to be paid into the treasury as follows: Three-fourths are to be paid on the 15th day of December in the year in which the same are assessed, and the remaining one-fourth on the 15th day of March next thereafter, with this exception, that a sheriff or collector who has not received the commissioner's books before the first day of August, is allowed five months after the receipt of the books to collect and pay; and with this additional qualification, that a sheriff is allowed one day for every thirty miles he resides from the seat of government.

Sheriffs' commissions.

Every sheriff or collector is allowed a commission of 2½ per centum on the amount of taxes collected and paid into the treasury. And in addition thereto, if he pay each installment, as above indicated, within the time specified, he will be paid, as a reward for his punctuality, an additional sum of 2½ per centum commission. For a failure to pay as required, the sheriff or collector will be charged with interest at the rate of 12 per centum per annum. Acts 1859–60, chap. 4, § 22.

In case of failure so to pay, the auditor is required, within three months after such failure, to publish notice thereof, in some newspaper in the city of Richmond, and to file in the office of the circuit court of the city of Richmond, with the clerk thereof, an accurate account of the money with which such sheriff or collector may be chargeable on account of such taxes. Upon such account being filed, the clerk is required to enter up judgment against such sheriff or collector for the amount of such account, with interest at 12 per centum per annum, and 15 per centum damages in addition thereto. Under this provision, the auditor has been deprived of all discretion on the subject. He is required to file the account and demand judgment.

Delinquent taxes.

The sheriff or other collector, after ascertaining which of the taxes assessed in his county or corporation cannot be collected, shall, as soon as practicable, in each year, after the first day of October, make out lists of three classes, to wit: First, a list of property on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes charged on such property; secondly, a list of other real estate which is delinquent for the non-payment of the taxes thereon; and thirdly, a list of such of the taxes so assessed, other than on real estate, as he is unable to collect.

It is further provided that the lists to be made out by the sheriffs, shall not be allowed, unless they have been first submitted to the commissioner of the revenue for the district to which they relate, or in the case of his death, to some other commissioner, and are accompanied by the written opinion of such commissioner touching the propriety of such lists and each case therein contained, verified by his oath.

The regular mode of preparing a list of delinquents, is for the sheriff or collector to make oath to the effect:

1st. That the list thirdly mentioned was posted at the door of the courthouse of the county or corporation on a court day, during the term next preceding that at which the list may be presented to the court.

Sheriff's oath.

2d. That the sheriff make and subscribe an oath, to the following effect: "I, A B, sheriff (or deputy sheriff) of the county of , do swear that the foregoing list is, I verily believe, correct and just; that I have received no part of the taxes returned delinquent; and that I have used due diligence to find property within my county liable to distress for the said taxes, but have found none."

And that the said sheriff or collector present the lists with such affidavits to the commissioner of the revenue, who is supposed to be personally acquainted with the pecuniary condition of the tax payers, and who will prepare an opinion, on oath, in substance, or by the following

FORM OF COMMISSIONER'S CERTIFICATE AND OATH.

"I, , do certify that I am commissioner of the revenue for district in the county of . That the annexed list of delinquents has been submitted to me for my opinion in writing, on oath, as to the propriety of such list; and it appearing to relate to my district, and having carefully examined the same, and 'each case' therein contained, do hereby accompany the said list with my opinion, that the officer who returned the same,* did not find, or by using due diligence could not have found, sufficient property within his bailiwick, liable to distress for the said taxes.

Signed ——— ———.

Sworn to before me, a justice of the peace in and for the county of , this day of 186 .

———, *J. P.*"

End of land and property books.

I have now finished all the instructions respecting the assessment of lands, lots and personal property, and all that relate to the land and property books, and shall now call attention to a branch of our revenue system of great and increasing importance to our state, which should be carefully considered and thoroughly understood.

LICENSES.

The 18th section of chapter 38 of the Code makes it the duty of every commissioner of the revenue to ascertain all persons in his district who are engaged in any business, calling or profession, prohibited without license, and who ought to obtain such license, and to deliver to every such person a certificate of the

* Or in lieu of what follows, the commissioner will state such facts as he believes to exist.

license to be obtained, and the amount of tax to be paid by him. By the same section it is made the correlative duty of every person so engaged, or desiring to engage in such business, calling or profession, to apply to the commissioner for such certificate of license and such assessment of taxes thereon. The first duty, when this subject is taken in connection with others which I shall allude to, would seem to require persons desiring the license to make application for the assessment; otherwise, the party might obtain a license without taking an oath not to pass bank notes of a less denomination than five dollars. By reference to the section requiring the oath, it will be seen that it can only be exacted from *those who make application* for the license. It cannot, from the nature of things, be exacted from those who are assessed with a license tax without making application. At the last session of the legislature a provision was inserted in the tax bill (see 71st section), that "any person continuing business, after any license obtained by him shall have expired, without obtaining, on or before the day his former license so expired, a license for the succeeding term, such person shall be assessed with twice the amount of tax otherwise imposed on such license." This provision would appear to waive the duty of a commissioner to make the assessment without application, until the present license shall have expired. I think that such is the intention of the law, and commissioners will govern themselves accordingly. If a party desiring a continuance of his privileges under a license, shall not apply for an assessment for the succeeding term, before his present license expires, and take the oath required by law in relation to the passage of small notes, it will then become the duty of the commissioner, if the business be continued, to make an assessment of twice the amount of tax which otherwise would have been imposed. It may occur that a merchant in good faith may discontinue his business at the expiration of his licensed term. Afterwards he changes his purpose to a renewal of his business, and the question may be asked whether he can obtain a license at any period of the succeeding year, without paying a double tax. I think he cannot. This assessment must be made upon the best information the commissioner can obtain, and must necessarily be without the oath. See question 84.

If a new beginner should commence business without making application for a license, he is to be assessed with four times the amount of tax otherwise imposed; and this may be granted with or without the oath in relation to the passage of small notes, as the circumstances may warrant.

If these assessments are otherwise made, and the commissioner shall charge or extend, in *any* case, a tax less than the law requires, the auditor is required to deduct the amount omitted to be charged, from the fees and other compensation of the commissioner.

Licenses for one year.

Licenses for the following privileges may be granted at any time, and shall expire at the end of one year from the day of granting the same. The license shall be a *personal privilege*, and shall not be assigned or transferred, nor grant any privilege beyond the county or corporation wherein it is granted, to wit:

To sell patent rights.

To sell patent, specific or quack medicines.

To sell newspapers, books, pamphlets, or other periodicals.

To sell, contract to sell, or offer to sell, or in any manner furnish any articles, by sample, card, or otherwise.

To sell, or offer to sell, or barter, coaches or other vehicles manufactured without this state.

To obtain subscriptions to newspapers, pamphlets or other periodicals.

Licenses to brokers; and

Licenses to auctioneers.

Licenses to expire the first of January.

All licenses to owners of stallions and jackasses may begin at any time of the year, but shall expire on the first day of January next thereafter. This license must describe the stallion or jackass by name or otherwise. It may be transferred to any person to whom the stallion or jackass may have been sold, loaned or hired, but not otherwise. Such license authorizes the performance of such service at any place within the commonwealth.

Licenses to be granted, which expire at irregular periods.

Licenses granted, and which expire at irregular periods, may be granted at any time within the year, and terminate at the following times, to wit:

To keepers of bowling alleys or billiard tables, at the end of four months, or for a period of one year, at the option of the person applying; the time to be named in the license.

To retail ardent spirits on fishing shores, or at a fish wharf, for a period not more than twelve, nor less than three months.

For theatrical performances, at the end of each week.

For all shows, exhibitions and performances, at the end of each performance.

Licenses which expire on the 30th of April.

All licenses not herein before named, expire on the 30th of April. Where it is necessary for a court to certify or perform any act preparatory to such license, such act may be performed in anticipation, at the March or April court next preceding the first day of May at which such license is to take effect. Where the license is not for a full year, the court may at any time perform such acts. If the license is for less than a year, the tax is to bear such proportion to the annual tax as the space of time between the granting of the same and the 30th of April bears to a full year. Any of them which expire on the 30th of April may be transferred, by leave of the court when such license is obtained, upon a certificate of all such things as would be required if it were an application to grant a license.

Licenses to sell.

Every license granting authority to sell, unless the same be specially authorized by law for a county or corporation, shall be at some specified house or place within such town or corporation.

No form is prescribed by law for a certificate to obtain a license; and a commissioner can readily prepare such form as will give the substance of, and be in compliance with the law. No license is complete until the sheriff's receipt is obtained, on the back of, or annexed to the certificate. It may not be improper, however, to suggest one form which may serve for all others, by making the proper changes.

FORM OF LICENSE TO MERCHANT.

Virginia— *County, to wit:*

The sheriff of the county of will receive of John Smith one hundred dollars, assessed by me as commissioner of the revenue for the county aforesaid, for the privilege of selling at , in the said county, goods, wares and merchandise, from the day of 186 until the 30th day of April 186 .

Given under my hand, this day of 186 .

J——— P———,
Com'r of Revenue for Co.

RECEIPT ON BACK OF LICENSE TO MERCHANT.

Received of John Smith one hundred dollars, the tax assessed within by the commissioner of the revenue of the county of .

Given under my hand, this day of 186 .

——— ———,
Sheriff of Co.

A merchant shall pay a tax for each store or place at which he may desire to sell.

Merchant's specific tax.

Every merchant commencing business shall pay a specific tax of $60 for the first year, unless he show by affidavit that all his capital, including money, whether borrowed or not, and all goods purchased on credit, employed or to be employed during the year, shall be less than $500; in which case the tax is $10. If the license, when first granted, is for less than a year, the merchant is to pay a specific tax for the succeeding year: but if the business has been carried on under a license for a year, the tax for the succeeding year shall be in proportion to the sales of the preceding year, and no change in the name of the firm, nor the taking into the firm of a new partner, nor the withdrawal of one or more of the firm, shall be considered as commencing, so as to allow on that account the payment

only of the specific tax imposed by law; but if any one of the parties remain in the firm, either as general or special partner, or *otherwise in interest*, to be ascertained upon the oath of the party to whom the license is granted, the business shall be regarded as continuing.

When certificate for license to be delivered to sheriff.

The commissioner shall, at intervals not exceeding 15 days, make out a fair *classified* list of all licenses granted by him, and shall within said time, deliver such list to the sheriff or other collector of the revenue, for his guide in collecting the tax imposed by law on such licenses. On or before the 10th day of May, the commissioner is required to return to both the auditor of public accounts and the clerk of the county court of his county, a *classified* list of all the licenses granted by him, on or after the first day of September and before the first day of May following; and immediately after the first day of September shall return a like classified list to the said auditor and clerk, of all such licenses as were granted by him on or after the first day of May and before the first day of September following.

The classifications might be presented in the order of their relation to the tax bill. When the several licenses granted to the several persons for the same object are put together in the list, the tax thereon should be added up, and then commence a new subject, and add it up, and so on, until all the licenses are classified and entered, as follows, to wit:

1. Ordinaries.
2. Private entertainments.
3. Cook shops and eating houses.
4. Bowling alleys.
5. Billiard tables.
6. Bagatelle tables.
7. Livery stables.
8. Distilleries.
9. Merchants.
10. Merchant's permission to sell ardent spirits.
11. Merchant tailors and others named in § 36 of tax bill.
12. Commission merchants.
13. Auctioneers.
14. Common criers.
15. Sample merchants.
16. Express companies.
17. Patent rights.
18. Quack medicines.
19. Book agents.
20. Agents for renting houses.
21. Agents for hiring negroes.
22. Stallions.
23. Theatrical performances.
24. Refreshments in theatres.
25. Public rooms.
26. Public shows, circuses or menageries.
27. Manufacturers of porter, ale and beer.
28. Sale of porter, ale and beer.
29. Stock brokers.
30. Bank note brokers.
31. Insurance companies.
32. Physicians and others.
33. Daguerreian artists.
34. Horses, mules, asses and jennets brought into this state.
35. Horses, mules, &c. sold for profit.
36. Carriages, buggies and other vehicles.
37. Slaves bought for profit.

The commissioner is entitled to a fee of fifty cents for each license granted, unless the same be refused by the court. Such fees are to be paid out of the public treasury, and the amount thereof should be included in the amount of tax assessed upon such license.

What license is to specify.

The list of licenses shall specify:

1st. The date of each license.

2d. The name of the person or firm to whom granted.

3d. The business or profession licensed.

4th. The name of the sheriff or collector to whom the list of licenses was delivered, being careful always, in case the list was delivered to a deputy, to specify not only his own, but his principal's name.

5th. When the list of licenses was delivered to sheriff or collector.

6th. The amount of sales, business or other data upon which the tax was assessed.

7th. The amount of tax.

I subjoin hereto a form and authentication of the list to be returned to the auditor and clerk:

FORM OF LIST OF LICENSES FOR AUDITOR AND CLERK.

A list of all persons assessed with a license tax in the district of , commissioner of the revenue in the county (or corporation) of , from the first day of to the first day of 186 .

Date of licenses.	Name of person or firm.	Business or profession licensed.	Name of sheriff or other officer to whom the list of licenses was deliv'd.	When the list of licenses was delivered to sheriff or collector.	Data upon which the tax was assessed.	Amount of tax.

VIRGINIA—*County of , to wit:*

I, , commissioner of the revenue elected by the qualified voters of the county of for district in said county, do solemnly swear, that I have assessed all the above named persons required by law to obtain licenses, and did deliver to every such person a certificate of the license to be obtained and the amount of tax to be paid by him.

I do also solemnly swear, that I did make fair classified lists thereof, at intervals not exceeding fifteen days, and did deliver such lists as above indicated, to the person therein named as collector, at the time therein stated, for his guide in collecting the taxes imposed by law on such licenses.

I do also solemnly swear, that the above list embraces all persons within my district, to the best of my knowledge and belief, required by law to obtain licenses.

Given under my hand this day of 186 .

_____ _____

I, . a justice of the peace in and for the county of (or notary public, as the case may be), do certify, that , a commissioner of the revenue for the above named district in the county of , and who subscribed the foregoing oath, this day personally appeared before me, in my county aforesaid, and made oath that the same contains the truth.

Given under my hand this day of 186 .

——— ———, *J. P.*

What the commissioner forfeits for failure to return.

If a commissioner fail to return such list of licenses at the times, and in the manner before directed, or if no licenses have been issued, if he fail to return that fact, at the times required for a return of lists of licenses, he shall pay a fine of $100 in either case; and no warrant shall be issued by the auditor in his favor until such lists are returned.

Such list, signed by the commissioner, is evidence to charge the sheriff with the amount of taxes stated therein.

Merchants' license.

A merchant or mercantile firm is to be assessed with $60 license tax; which is the specific tax on beginners or those who have not been engaged in business for twelve months, unless the capital employed and to be employed for the year, including as capital all cash, whether borrowed or not, and all goods purchased on credit, to be shown by the affidavit of such merchant or firm to be less than $500, then the tax is $10.

A merchant or mercantile firm desiring to sell wine, ardent spirits, or a mixture thereof, porter, ale or beer (if a beginner, or those who have not been engaged in business for twelve months), by retail only, the license tax imposed is $40 in addition to the merchants' tax; and if to sell by wholesale and retail, the tax is $100 in addition to the merchants' tax. If the license be to continue the privilege, the tax is one per cent. on the amount of sales of the previous year, in addition to the specific tax.

When a merchant has been engaged in business for a year or more, then the tax on the license of such merchant is in proportion to the last year's sales, as follows:

If the sales are under $1,000, the tax is						-	-	$20
If the sales are $1,000 and under $1,500, the tax is						-	-	24
"	"	1,500	"	2,500,	"	-	-	32
"	"	2,500	"	5,000,	"	-	-	48
"	"	5,000	"	10,000,	"	-	-	76
"	"	10,000	"	15.000,	"	-	-	96
"	"	15,000	"	20,000,	"	-	-	112
"	"	20,000	"	30,000,	"	-	-	140
"	"	30,000	"	50,000,	"	-	-	208

And an additional tax of $10 for each sum of $10,000 excess of sales over $50,000.

Question 57.—A merchant's license expired on the 30th of April 1860, at which time he discontinued business. After having been out of business eleven months, on the 1st day of April 1861 he resumed the business on a license of but one month's duration, and desires a license for the year commencing on the 1st day of May 1861. Is he to be assessed with a specific tax as a beginner, or is he to be assessed on the sales of the preceding year as a merchant continuing business.

Answer.—By § 29 of ch. 38 of the Code, it is provided that a merchant commencing business shall pay for the first year a specific tax, and if the license under which his business is commenced be for part of a year, he shall pay for the succeeding year a specific tax. In this case the merchant must pay a specific tax.

What is capital?

Question 58.—On the affidavit of a person that his capital employed and to be employed in merchandising for the year, is less than $500, a license is issued to him upon the payment of a tax of $10. After the license has been granted, suppose the person to whom it is granted transfers the same to another. Can the assignee employ more capital than $500?

Answer.—It would be against all analogy to allow the assignee to have larger rights or privileges than the assignor possessed. Before the transfer should be approved by the commissioner, an affidavit similar to the one taken upon the issuing of the license in the first instance, should be exacted from the assignee.

Exemption of merchants' bonds.

Question 59.—What bonds are exempt from taxation, in the hands of a merchant paying a license as such?

Answer.—By the constitution of Virginia the general assembly may levy a tax on licenses; but to avoid a double taxation on the same subject, it is provided that no tax shall be levied "on the capital invested in the trade or business in respect to which the license so taxed is issued."

The 44th section of ch. 1 of Sess. Acts 1859-60, seems to include every thing exempted by the constitutional provision. Under this section, I am of opinion, that the subject matter of the merchant's business, merchandise, his open accounts on his books and unliquidated, his money on hand the first of February, received in the course of his trade and business, are all clearly exempted. So much of the excess of the bonds, securities and liquidated claims due to him over those due from him to others, shall, if actually and actively employed and used by him in carrying on his business, be exempt; but this exemption is restricted to such bonds and debts as accrue within the preceding twelve months. If they are created in such trade previous to the first day of February of the year preceding that of the assessment, they are not exempt, although a new bond may have been given for them within the preceding year.

The exemptions are in a great measure made to depend on the oath of the party—showing, I think, a legislative intent to restrain the undue extension of

exemptions. The party must be honestly satisfied that the bonds in question constitute a part of the "actual active means used and employed by him in carrying on such trade or business," and not within the limitations contained in the act, before they can be exempted.

Question 60.—If a merchant, taxable on the amount of business of the preceding year, has been engaged one whole year in any county or corporation, and the next year applies for a license in some other county, is he taxable on the sales of the preceding year, or with a specific tax?

Answer.—The tax would be the specific tax imposed on beginners. This would apply to all business taxed similar to that on merchandise.

Question 61.—A merchant for the year ending 30th April 1861 sold $40,000 of northern manufactured goods, and $20,000 of his own manufactured articles, and he desires to continue the business for the year commencing the first of May 1861. What will be his tax for the year 1861?

Answer.—The merchant must pay a tax on the $40,000 of northern goods, at the rate prescribed by law, and on so much of the value of his own manufactures as the materials (if taxable) bore to the total value when manufactured. The law does not tax the value of the labor put in the manufactured articles.

Question 62.—Can a merchant sell apple brandy or other ardent spirits manufactured in Virginia, on commission, without a license to sell ardent spirits?

Answer.—All such sales are prohibited without a license.

Question 63.—Is the billiard table of the Richmond club liable to a license tax?

Answer.—I incline to think a billiard table, kept for a private club, is not required to be licensed. It is not for profit, but for the amusement of the members, and is *quasi* private.

Question 64.—Can a physician's horse and vehicle, used by him in his practice, be exempt from taxation as property, because of the physician's license tax?

Answer.—No. It must be taxed.

Ordinaries; tax to be paid on license.

The former law, as interpreted, required the yearly value of the furniture to be assessed. This act does so in terms, whether the house be rented or kept by the proprietor. It is not 15 per cent. on the *value* of the furniture which is to be assessed as a tax, but it is 15 per cent. on the *yearly rent* of such furniture, to be ascertained in such manner as the judgment of the commissioner may dictate.

Question 65.—Are the provisions and liquors purchased by an ordinary keeper for his house, exempt from taxation as property, by reason of the license?

Answer.—Nothing but the house and furniture is included in the license, and consequently all other things appertaining to the ordinary, whether they consist of provisions or liquors, are taxable.

Ordinary license, &c.

Question 66.—If any person commences any trade or business for which a license is required by law, before he obtains a license, shall he be assessed with "*four*" times the amount which would be required for the time for which the license would extend, or "*four*" times the amount which would be required for a year?

Answer.—In case of a party applying for a license to carry on any trade or business, the commissioner should ascertain *the amount of tax imposed by law from the time of his application.* If the applicant has commenced his trade or business before making application, he must be assessed with *four times such amount.* This applies to all cases of persons required to obtain license for any trade or business, who were not licensed the previous year.

Hotel furniture.

Question 67.—A leases his hotel and *furniture* to B for $1,200 per annum, payable monthly. Is the furniture exempt from taxation under the license, or who is to be taxed with it?

Answer.—The furniture is exempt. The lessee stands in the shoes of the lessor. The lessor's rent is taxable as a "*credit;*" but the furniture is exempt, because it is an element in the license; but to make it so, it must be assessed, and its annual value included in the license.

Question 68.—Can a person licensed to keep an ordinary, sell confectionaries, cigars, &c. &c. by virtue of his license.

Answer.—No.

Public shows.

Question 69.—Are public shows, exhibitions or performances, of panoramas, concerts, opera troupes, and such like shows, exhibitions or performances, in a licensed hall, to pay a license of $10 for each time of performance, or are they to be taxed as dramatic performances in a public theatre, at $6 per week?

Answer.—If the licensed house is in a corporate town, or within 5 miles thereof, the tax is $10 for each time of performance. If elsewhere, $5. And this tax is to be imposed, whether exhibited for compensation or not.

Exhibitions, shows, &c.

Question 70.—What license tax is to be charged for the exhibition of a circus or menagerie, and such side shows as usually accompany them?

Answer.—It is quite certain that the performance of a circus and the exhibition of a menagerie are separate and distinct things, as the language of the assessment and tax acts imply.

If the exhibition be within a corporate town, or within five miles thereof, the tax is as follows:

For the exhibition of a menagerie, *for each time*,	-	-	$40 00
For the performance of a circus, *each time*.	-	-	40 00
For every side show, *each time*,	-	-	10 00

If not within five miles of a corporate town, half the above rates.

Towns.

Question 71.—What is the meaning of the terms "city" and "incorporated town," as relates to taxes on daguerreian and such like artists, auctioneers, shows and other exhibitions, &c. &c.?

Answer.—The 16th section of ch. 54 of the Code provides, that "every town shall be a corporation;" but in the tax law, the word "town" is sometimes used, and at others "incorporated town." Had all towns been intended to be included in the latter phrase, the word "incorporated" would have been omitted. Its use in connection with the word city, indicates that all towns were not to be included.

Where a town is incorporated with a charter by legislative act, it is intended to be included in the terms used. Other towns, not so chartered, are not included.

Stallions and jackasses.

Question 72.—When the owner of a jackass or stallion has obtained a license for their services by the season, is it proper to tax the animal as property for the time the license continues?

Answer.—It is not proper to tax a jackass or stallion as property, for the time named. The constitutional provision exempts them.

Question 73.—The owner of a stallion or jackass charges nothing for letting the same to mares by the season, but in consideration of the services, the owner is to have the colt at a specified price. Is he taxable?

Answer.—Yes. The contract shows that a compensation is to be received, and twice the amount of such compensation, to be ascertained by the commissioner, is the tax. The tax, however, in no case to be less than ten dollars. The case supposed is a clear evasion of the revenue laws, and should not be permitted.

Licenses on stallions.

Question 74.—A stallion is let to mares by the season at $10, and an additional sum is added as groom fees. Is the additional sum a part of the season price, for purposes of taxation?

Answer.—I do not think the groom fees are to be added.

The charge is an incident, and no part of the profit to the owner. As it would be in most cases the same, the result would be, if it were included, that the tax would be disproportionally increased upon those whose season fee was less.

Irregular licenses.

Question 75.—Early in April 1860, before the publication of the tax law, a commissioner assessed a license for the term of 12 months. By the terms of the certificate, the license expired before the 30th day of April 1861. Should a license issue for the remaining portion of that month, so that a license for the succeeding year should commence on the 1st of May 1861?

Answer.—The commissioner should issue a license for the residue of the legal year ending on the 30th of April, in the case mentioned. He should also issue an additional license for the year to commence on the 1st of May 1861.

Auctioneers.

Question 76.—Does a license to an auctioneer authorize the person licensed to sell at more than one place? Is the auctioneer authorized to employ one or more criers at his sales? And is he authorized to have more than one salesman at the same time and place?

Answer.—All licenses to "*sell*," whether by merchant, auctioneer or other person, must be at some particular place named in the license; and a sale at any place other than that, is to be deemed a sale without license. An exception is, however, made in favor of an auctioneer, to the effect that he may sell at any place in the county or corporation where his license was granted, the goods and chattels of another, where such other would be authorized to sell such goods and chattels. He may sell the goods of a licensed merchant, where the merchant might sell. He may sell the household furniture, where the owner thereof might sell, and so on: provided he does not go out of the county or corporation where the license was issued. He is not confined to any place for cargo sales.

All sales made by such auctioneer, whether they be sales exempted if made by a personal representative, trustee, or by order of court, &c. are to be included, if made by an auctioneer, in his taxable sales.

The auctioneer may employ a crier, or more than one, to act at the same time and place. The rule in respect to the employment of criers, would be the same as that which governs merchants in the employment of clerks.

Distilleries.

The tax on the proprietors of every distillery, if a beginner, is twenty dollars. If the distillery is to be kept in operation as much as four months in the year, the tax is thirty dollars; if for six months, forty dollars; if for nine months, sixty dollars; if for a longer time than nine months, one hundred dollars. If the owner of such distillery is engaged in distilling the fruit or grain produced by himself, there is no tax unless he is so engaged for as much as four months in any one year; in which case he must pay the same tax as others not so engaged.

Question 77.—Where a distillery is kept in operation less than four months in any year for distilling grain or fruit produced by the proprietor, and is not thereby subject to a license tax, is it taxable as property?

Answer.—Unless a distillery so employed is kept in operation four months in the year, no license is required of the proprietor, and it should be taxed as property.

Question 78.—Suppose a distillery is kept in operation by the proprietor three months and twenty-five days, and then leased by him to his neighbor, who keeps it in operation three months and twenty-five days more, does the law require a license in this case?

Answer.—The case supposed is a clear evasion of the law. The two periods should be united, and the tax assessed accordingly.

Daguerreian artists.

Question 79.—Are daguerreian and such like artists to be taxed in each county in which they operate?

Answer.—They are.

Physicians and lawyers.

Question 80.—A and B are practicing medicine in partnership, and C and D are partners in the practice of law. Will a license to each firm be sufficient, or must each individual obtain a license?

Answer.—A license must be obtained by each individual.

Millers.

Question 81.—P, of the county of M, sells for a miller in the neighborhood two or three hundred dollars' worth of flour per annum. Is he subject to a license tax?

Answer.—Unless P makes a business of selling flour or other merchandise, and does so as a merchant, he is not liable to a license tax. To subject him to a license tax, he must be a merchant dealing in it, as such, as a business, not casually.

Tannery.

Question 82.—The owner of a tannery in Virginia is engaged in manufacturing leather. Has he the right, growing out of his occupation, to import from other states any manufactured leather, and sell it at his tannery without a license?

Answer.—He has not. No person is authorized to sell, at any place within this state, any goods, wares, merchandise or other articles, without a license, except such as may have been manufactured by the seller in this state.

Question 83.—Can a farmer sell or barter leather manufactured in this state by his neighbor, or receive compensation in any way for his services, without a license?

Answer.—I do not think the farmer in the case supposed is a commission merchant, though as agent for the tanner he exchanges leather for hides upon compensation. The act was aimed at a public mercantile employment, not at a casual

and private agency. If construed strictly, we might thus either have hundreds of commission merchants in every county, or forbid all agencies for sale by one man for another.

Oysters.

Question 84.—Is a peddler of oysters liable to be assessed with a license tax?

Answer.—The law in its enacting provisions does not any where seem to contemplate oysters as within the tax law. As they are "provisions" grown or produced in the United States, they are excepted, if the sale is by the producer or person growing such provisions; but all peddling of every kind and character is prohibited.

GENERAL REVENUE SUBJECTS.

Small notes.

Question 85.—Can a license be granted without the applicant's taking an oath not to pass small notes?

Answer.—It is the requirement of the law that the oath should be taken, and commissioners have ample authority to enforce it in the mode herein before suggested; but I would most respectfully suggest for the present year at least, in consequence of the extraordinary condition of the country, that the commissioners and courts omit the oath.

Commissioner's jurisdiction.

Question 86.—In case of vacancy in the office of commissioner of the revenue for one district in any county, can a commissioner for another district in the same county grant licenses in the district where the vacancy exists?

Answer.—I do not think the authority of a commissioner of the revenue to act in any capacity, extends beyond his district, under any circumstances. And if a license is applied for by a person residing in one commissioner's district, to transact business in another, the license must be granted by such other—the place of business and not the party's residence gives jurisdiction. See § 3, ch. 35, Code of 1860, defining jurisdiction.

Taxes on licenses; when payable.

By § 52 of ch. 2, Acts 1859-60, taxes "assessed" on or after the first day of September and before the first day of May, are to be paid into the treasury on or before the 30th of May, and those issued at any other time, to be paid when other taxes are paid. In case of failure to pay, judgment is required to be taken, without notice, against the sheriff or collector and his securities.

Delinquent licenses.

Sheriffs are authorized to distrain for license taxes immediately after they receive the certificate of assessment. If they fail to find property out of which to make the taxes assessed on such licenses, they may return the same delinquent, under the same rules which govern the return of lands and personal property.

In conclusion, permit me to remind you that the *ad valorem* principle of taxation is a fundamental part of our system, and that you cannot make taxation just and equal unless you institute rigid rules by which you ascertain the quantity and value of the property in the state. You should also bear in mind that all property is to be taxed unless expressly exempt.

To accomplish this purpose, you are armed with ample power. In the exercise of your authority, you should never neglect to exact a list of every tax payer's property *on oath*. It is one of the requirements of law, and no delicacy should prevent you from enforcing its provisions. A contrary practice, if permitted to prevail, must always work injustice, and in a measure destroy the principle upon which our system of taxation is based.

It will at all times afford me great pleasure to give you any information which I possess, in order to enable you to discharge with greater facility the duties of your office.

Fiscal year.

The vast accumulation of business in the various departments of the state, and especially this, makes it necessary, in my opinion, to change the commencement and end of the fiscal year. As it now stands, sufficient time, from the 1st October to the meeting of the general assembly, is not allowed to prepare and superintend the printing of the reports covering two years' business in the departments. I therefore suggest that the 10th section of chapter 45 be amended, so as to make the fiscal year commence on the 1st day of August, and end on the 31st of July.

On the 1st of August the tax assessments are all returned, except the September license taxes, which may be returned during the month of September, and in the financial reports have to be estimated for as the law now stands. Not a single inconvenience occurs to me, which could arise out of the change, and the commencement at an earlier day of the calendar year, as proposed, would afford more time for deliberation and care on the reports.

Bank dividends.

The 39th chapter of the Code needs amendment. It provides that:

2. Within one month after such dividend is declared, the cashier of such bank, or the officer or agent of such company having custody of the funds thereof, shall certify on oath to the auditor of public accounts the amount of such dividend, and the amount of the tax payable on account thereof. If he fail so to do, he shall pay a fine of not less than one hundred nor more than one thousand dollars.

3. Within two months after such dividend is declared, the bank or company shall pay the amount of the tax thereon into the treasury, or, if the auditor of public accounts so direct, to the sheriff or other collector of the taxes assessed in the county or corporation in which such dividend is declared. If it fail so to do, it shall be liable not only for the amount of the said tax, but also for ten per centum damages thereon, to be recovered by action or motion.

4. If within the year preceding the first day of February, any such bank or

company shall not have declared a dividend, the cashier or other officer or agent having custody of the funds thereof, shall certify on oath the fact that none has been so declared, and deliver such certificate to the auditor of public accounts before the first day of April following. If he fail so to do, he shall forfeit one hundred dollars.

It will be observed, that if a bank omit to declare a dividend within any year next preceding the first day of February, it is required before the first day of April following, to report that fact to the auditor. If a dividend is declared, then a report is to be made to the auditor within one month, and the tax is to be paid within two months. There is no time fixed for the declaration of a dividend. Banks, however, usually declare dividends early in January and July of each year out of the surplus earnings of the institutions for the six months next preceding the first day of December and June; but some of the banks do not conform to this custom, and thus the state is embarrassed for want of means, which have with certainty to be estimated for, and which form an important part of the revenue necessary to meet the July interest on the public debt.

In consideration of the large amount of capital of the state invested in bank stocks, and the important relation it holds to our finances, the returns and payments should be uniform and certain. I therefore recommend that the 39th chapter of the Code be amended, so as to require a declaration of a dividend in December and June out of the earnings of the bank for the six months next preceding the first days of those months, and that the same be immediately reported to the auditor, and the dividend, tax and bonus be paid on or before the first day of January and July. In the event the bank is unable to declare a dividend, that fact should be entered of record during December and June, and its inability be communicated to the auditor during said months, so as to enable him to provide other means for demands upon the treasury.

Clerks' reports to auditor.

Taxes received by clerks of courts, notaries public and the secretary of the commonwealth, on or after the first day of September in one year, and before the first day of September in the next year, are to be reported, and the amount appearing due is to be paid into the treasury on or before the 15th of December following.

This provision should be amended so as to require all such reports to be transmitted to the auditor on or before the 15th of September, so as to bring all the taxes in the estimates for such year. If these reports are deferred till the 15th of December, as now authorized, no reliable data is furnished for a report. The reports of fines assessed in courts should also be made at the same time here suggested, instead of the 15th of October, as now required.

Commonwealth's executions.

The law on this subject should be amended. Judgments in favor of the commonwealth bear interest at rates varying from 6 to 12 per centum per annum; and when a levy is made upon real estate, the officer making it is required to sell upon six months' credit: and if the land be not purchased for the common-

wealth, the officer is to take the bond of the purchaser, with securities, for the payment of the purchase money to the commonwealth. When this bond becomes payable and is returned to the office of the court from which the execution issued, it has the force of a judgment, and execution may issue thereon; but for what rate of interest, whether for six per centum per annum, or for such rate as the judgment bears on which the real estate was sold, has not been determined by law, and frequently embarrasses this office in its settlements. I think the rate of interest should follow the rate in the original judgment; but I apprehend under the law, that such new execution under the new contract is limited to 6 per centum. The act of assembly is silent on the subject of a sheriff's compensation for making such sale, and it has been held that he is not entitled to charge commissions.

I most respectfully, therefore, recommend such legislation as may prescribe the rate of interest, and provide for the compensation to a sheriff who may sell real estate under the commonwealth's executions.

Auditor's equitable settlements.

The act of May 21st, 1852, chapter 19, and which is section 107, chapter 35 of the new edition of the Code, provides, that "any person desiring to have any tax on real property with which he, or any person from whom he may have derived title, may have been, or may hereafter be erroneously or inequitably charged, and which may have been or shall be returned delinquent for the non-payment thereof, released or refunded, may, within five years after such property has been so charged, file with the auditor of public accounts a declaration in writing, verified by affidavit, setting forth the facts upon which he claims relief; and the auditor shall grant such relief as upon the facts properly proven before him, shall appear to be just and equitable."

It is further provided, that "the said auditor shall in his annual report make an accurate statement of all cases upon which he may have acted under this act, and of the grounds upon which he may have granted or refused relief."

During the two fiscal years commencing on the 1st day of October 1859, and terminating with the 30th day of September 1861, the following declarations, verified as required by the above recited act, have been filed with the auditor, claiming relief:

Robert Harvey, Esq.—On the motion of Robert Harvey, Esq., on the 9th of November 1859, setting forth the facts upon which he claims relief under the act of assembly, passed May 21, 1852, which facts were verified by the affidavit of George Harvey, made before Alexander H. Sands, a notary public in and for the city of Richmond, and which is in the following words and figures, to wit:

"*To the Auditor of public accounts:*

This is to certify, that on the 31st day of July 1858, Robert Harvey paid into the treasury of the commonwealth the sum of sixteen dollars and fifty cents, on account of the taxes for 1860 on 40,000 acres of land 'on Paint, Stony

fork and Cabbin,' entered on the commissioner's books of Raleigh county in the name of Robert Harvey—said payment being made in advance; that said land was nevertheless returned delinquent for that year, and that the said amount of taxes was again paid on said land for said year by said Harvey."

The said declaration being sustained by proper proof, I have refunded to the said Robert Harvey the aforesaid $16 50, which had been improperly paid into the treasury.

Benj. J. Dulty, Esq. has filed a declaration in writing, verified by his own affidavit, alleging that he has been improperly assessed with taxes in the county of Northumberland for the year 1856, and asking to have said taxes refunded.

It appears that the petitioner has been inadvertently assessed with taxes on 100 acres of land more than he possessed, valued at $17 per acre; which taxes amounted to $13 60. The said taxes having been paid into the treasury under said erroneous assessment, I have ordered that they be refunded to said Benj. J. Dulty; which is accordingly done.

Wm. F. Ritchie, Esq. et al.—On the 27th day of February 1860, Wm. F. Ritchie, Isabella H. Harrison, John S. Gittings and Charlotte C. his wife, Robert K. Stone and Margaret J. his wife, Wm. B. Cross and Anne Eliza his wife, Virginia Ritchie, Robert R. Ritchie, George H. Ritchie and Thomas Green, through Wm. F. Ritchie, filed their declaration in writing, verified by affidavit, whereby it is shown, that on the 22d day of May 1854, at the time of the death of Thomas Ritchie, jr. the said Wm. F. Ritchie and said decedent, who died intestate, owned jointly a tract of 109.74 acres of land. One-half of said tract, upon the death of said Thomas Ritchie, jr., descended and was inherited by his father, Thomas Ritchie.

Thomas Ritchie died on the 3d day of July 1854, and, by will, left all his property to be equally divided between his nine heirs, who are named as petitioners. In addition to the inheritance above named, Thomas Ritchie owned a tract of 158.5 acres of land, situated on the James river and Kanawha canal, adjoining the first named tract, in the county of Henrico. On the 19th of December 1854, were sold, of the 109.74 acres north of the canal to M. Giannini, 25 acres; to Haxall & Co. 50.62 acres; to Charles R. Allen, 25.62 acres; amounting in all to 101.24 acres—leaving 8.50 acres as the residue, and one moiety as the property of said Wm. F. Ritchie, and one moiety as the joint property of Thomas Ritchie's heirs. Under the last assessment, this tract was valued at one hundred dollars per acre, and should have been assessed with one dollar and seventy cents tax annually.

On the 19th day of December 1854, the heirs of Thomas Ritchie sold 74.25 acres of the tract of 158.5 acres north of the canal, to Charles R. Allen; to Haxall & Co. 30 acres; and to H. B. Dickinson 30.30 acres—amounting in all to 134.55 acres, and leaving 23.50 acres as the residue thereof. All these various tracts so purchased, were regularly taxed to the alienees, and left to Wm. F. Ritchie 4¼ acres, part of the 8½ acre tract described as above, and 4¼ acres to the estate of Thomas Ritchie deceased, and also 23½ acres of the other tract. This latter tract should be charged as a tract of 23½ acres, to the estate of Thomas

Ritchie, since the year 1856, as of the assessed value of one hundred dollars per acre; which gives $9 40 tax due the commonwealth, and which has been paid.

Through the error of the commissioner of the revenue, the tract of 109.74 acres originally charged to Wm. F. Ritchie and Thomas Ritchie, jr. was continued on the commissioner's books as a tract of 87.50 acres, valued at one hundred dollars per acre, instead of 8.50 acres, the quantity in fact possessed by them. The taxes on the tract as entered were $35 per annum, instead of $3 40, and the tract named was returned delinquent for the non-payment of the taxes for the years 1857 and 1858, and charged with $35 instead of $3 40, or $1 70 on each lot of 4½ acres. Upon the payment of the latter tax, I released $31 60 of the $35 which had been improperly charged, and directed the commissioner to strike said entry of 87.50 acres from his book, to charge Wm. F. Ritchie with 4¼ acres, valued at one hundred dollars per acre; to charge Thomas Ritchie's estate with 4¼ acres at the same rate; and to reinstate the residue unsold of the Thomas Ritchie tract, 23½ acres, and to charge the same to the estate of Thomas Ritchie deceased.

Joseph Maitland, et al.—On the 7th day of June 1860 Joseph Maitland, and Joseph Maitland and Joseph Jackson, jr. trustees, filed a petition in writing, verified by the affidavit of Joseph Jackson, jr., representing, that for the years 1858 and 1859, the following had been charged upon the land book of the county of Wyoming, viz: Maitland and Jackson, 199,916 acres; J. J. Mullin's guardian, 100,000 acres; Lewis Chitty, 150,000 acres; Guy D. French and others, 49,790 acres; and charged with an aggregate tax of $549 40 for the year 1858, and $549 49 for the year 1859, and returned delinquent therefor: that these entries were erroneous, and instead thereof, that Joseph Maitland and others should have been charged for the years 1858 and 1859 with 273,000 acres, and assessed each year with a tax of $273; and asking that they be permitted to pay the annual tax of $273 for 1859, and thereupon that the lands be released from the erroneous taxation.

On consideration of the petition and proof filed therewith, and of an act passed on the 29th day of May 1858, entitled "an act for the relief of Joseph Maitland and others," and it appearing that the petitioners are entitled to the relief asked for, and that under the act of May 21, 1852, I am authorized to grant it, I have directed that upon the payment into the treasury of $273, with interest thereon from the first day of December 1858, and of $273, with interest thereon from the 15th day of December 1859 until paid, all taxes and damages properly chargeable upon the said lands for the years 1858 and 1859 will be paid, and the lands released from the erroneous assessments. I have also directed the commissioner of the revenue for the county of Wyoming to reform his books, and instead of charging the four tracts as heretofore, to omit, for and after the year 1860, the said four tracts from his land book, and in lieu thereof, charge Joseph Maitland and others with 273,000 acres of land, valued at 25 cents per acre, according to the last assessment.

R. H. Maury, et al.—On the 26th day of June 1860 R. H. Maury, R. M. T. Hunter, B. W. Morris, P. P. Dandridge, Sam'l S. Thompson, A. M. Morris, Geo. Fleming, Edward W. Morris and M. R. H. Garnett filed their petition, alleging that they are the equitable owners of a tract of land in the county of Nicholas,

entered upon the books of the commissioner of the revenue in the name of John Hill, as containing 25,619 acres, being the remaining portion unsold of a larger tract, valued at 40 cents per acre, with an annual tax of $40 99, charged as aforesaid, in the name of John Hill, who still holds the legal title. On this tract they have paid all the taxes up to and including the year 1858; but in the commissioner's land book for 1859 the same tract appears charged in the same name and at the same rate, and includes in the charge of taxes extended the taxes for the years 1856, 1857 and 1858 (before charged and paid), with interest, which were paid into the treasury upon the warrant of the auditor, thereby creating a double charge. The petitioners have paid the taxes for 1859, with interest, and asked to be exonerated from the back taxes improperly charged against said tract. The petition being sworn to, and the facts appearing in this office, I have ordered that the commonwealth's taxes, amounting to $139 17, for the years 1856, 1857 and 1858, be released, and the said tract exonerated from the payment thereof.

R. H. Maury, Esq. on the 26th day of June 1860 filed his petition, alleging that Mrs. Bright and himself are the equitable owners of a tract of 1,666 acres of land in the county of Nicholas, entered upon the land book of the commissioner of the revenue in the name of John Welch's heirs, at $2 per acre; that by the last regular assessment made thereof, it was valued at 25 cents per acre, and that the tax thereon at that valuation was $1 66; but that under the value placed upon the land by the commissioner of the revenue, the tax was $13 33, making a difference of $11 67, from the payment of which they pray to be released. The records of this office, showing that the land was returned delinquent for the year 1859 for $13 33, when it should have been assessed with only $1 66, which have been paid into the treasury, I have ordered that the said tract be exonerated from $11 67, the excess of taxes above the sum which could lawfully have been charged under the valuation placed thereon by the assessors, and that the commissioner correct his books accordingly.

B. Despard, Esq.—On the 10th day of September 1860, Burton Despard of Harrison county filed his petition, supported by his own affidavit, as well as other proof, praying to have refunded certain taxes erroneously assessed against him on certain lands in Calhoun county, which lands were returned delinquent, and on which taxes were paid into the treasury.

It appears that said Despard is charged for the years 1857, 1858 and 1859 with 1,800 acres of land, lying on the west fork of the Kanawha river, and with taxes thereon and interest to the amount of $24 28. The grant was but for 1,500 acres, which was assessed at $1 per acre, and should have been charged with taxes and interest, for the years aforesaid, amounting to $19 98, leaving $4 30, which should be refunded to him.

It further appears, that said Despard is charged for the years aforesaid with another tract of 1,800 acres, lying on Bull camp run, with taxes and interest thereon, amounting to $24 28, when in fact the tract only contains 500 acres, and should have been charged with $6 63, as the proper amount of taxes thereon for the years aforesaid, and that $17 65 should be refunded to him.

He is also charged with 1,000 acres on Lower Leading creek, and with taxes

thereon amounting to $13 40, which were paid into the treasury, when in fact he does not now, nor never did, own such land.

The declaration being verified by oath according to law, and supported by proper and sufficient proof, I have ordered that the commissioner's books be reformed, so that the first named tract shall be charged at 1,500 acres; the second named tract at 500 acres, according to the assessor's value thereof; and that the supposed tract of 1,000 be stricken from the books; that the sum of $4 30, excess of taxes paid on the first named tract, $17 65, excess of taxes paid on the second named tract, and $13 40 on the supposed tract of 1,000 acres, be refunded to said Despard, $35 35, the aggregate amount of such excess of taxes, having heretofore been paid into the treasury by him.

C. Campbell, Esq.—On the 14th of September 1860, C. Campbell of Richmond city filed his declaration in writing, showing that in 1847 he purchased a part of lot No. 636, on the corner of Byrd and 3d streets, in the city of Richmond, of Elizabeth K. Wirt. He obtained a conveyance therefor, and since that time he has regularly paid all the taxes assessed on said lot. But the commissioner failing to discontinue his entry of the lot in the name of said Elizabeth K. Wirt, and continuing the entry in her name, and also in the name of said Campbell, a double tax was imposed on said lot.

The declaration being found correct, and supported by proper proof, I have ordered $21 86, the taxes assessed upon said lot since the year 1855, and charged to said Elizabeth K. Wirt, to be released, and directed the commissioner of the revenue to strike the entry in her name from the books, and to continue the entry and charge in the name of said Campbell. The said Campbell having paid all the taxes in both names, making a proper case to refund the extra taxes under one of the said assessments, but the statute of limitations bars the refunding of any taxes erroneously assessed for a period longer than five years last past.

Nimrod Furr, Esq.—On the 20th day of September 1860, Nimrod Furr filed his declaration in writing, verified by his oath, asking to be released from taxes erroneously assessed upon certain lands charged to him on the books of the commissioner of the revenue in the county of Hampshire.

It appears that the petitioner is now the owner of a tract of 138½ acres of land in the county of Hampshire, valued at $207 75, and charged to, and returned delinquent in the name of Thos. Beall; and that for each of the years 1856 and 1857 taxes were extended by the commissioner of the revenue on his land books against said tract of 138½ acres at the value aforesaid, amounting to $8 03, instead of 83 cents, the proper tax. The taxes so erroneously assessed, together with interest thereon, amount to $19 20. The proper tax which should have been extended, is only $1 99, and that amount having this day been paid into the treasury, I have directed the said tract to be released from the residue of $17 21 so erroneously assessed against it.

Richmond Female Institute.—On the 1st day of October 1860, the Richmond female institute filed a declaration in writing, verified by affidavit, setting forth that in the year 1856 it was erroneously assessed with taxes amounting to $40 38, and praying to be released from the payment thereof.

By the 36th section of chapter 35 of the new edition of the Code, "all real estate, used for divine worship, or as public burying grounds; or belonging to any county, city or town, and used for public or charitable purposes, and not held or leased out for profit; or belonging to colleges, free schools and incorporated academies, and used for college or school purposes, shall be exempt from taxation."

This institution coming within the class of exemptions provided for by law, I have ordered the taxes so erroneously assessed against it to be released.

A. M. Bastable, Esq.—On the 3d day of October 1860, A. M. Bastable, Esq. of Upshur county, filed his declaration in writing, verified by his affidavit, alleging that he is the owner of 2-5 of a tract of 69,473 acres of land, lying in the counties of Upshur and Randolph, on the Buckhannon river and the tributaries thereof, (which 2-5 is 27,789 1-5 acres); and also, that he is the owner of 1,000 acres of said first mentioned quantity of land patented to Dr. Thomas Bond, now lying in the county of Upshur.

It appears that Thomas E. Bond, an heir at law of Dr. Thomas Bond deceased, applied to the commissioner of the revenue, in the year 1853, to have said entire tract of land entered for taxes from 1851 to 1853, with the whole amount of taxes thereon. These back taxes amounted to $343 18, and appear to have been paid.

The said Bastable alleges that said Bond, at the time he entered said land, was in error as to the quantity thereof—that he owned but 44,473 acres, the residue having been sold: that the taxes assessed from 1851 to 1853 on the larger quantity was more than the taxes on the actual quantity to the present time, and asks that the whole matter may be adjusted upon equitable principles.

After an examination of the subject, I find that the entry had been regularly made as stated; that in 1854 it was charged as a tract of 69,473; in 1855, as 68,473, 1,000 having been conveyed to said Bastable. In 1856 it was charged as 50,000 acres, and in 1857 as 47,473 acres. In 1858 it was charged as 60,000, with a marginal note made by the commissioner, stating that 12,527 acres were added by order of Thomas E. Bond, one of the heirs of Dr. Thomas E. Bond. In 1859 it was charged as 60,000. The land was returned delinquent for the years 1856, 1857, 1858 and 1859—the taxes for those years, together with interest thereon, amounting to $233 77.

It appears, however, that the whole tract of 69,473 acres was sold by the sheriff of Upshur county in 1855, for $29 45, and purchased by the commonwealth. Thereafter, and if the land was not redeemed and again placed on the books of the commissioner of the revenue (the purchase by the commonwealth having taken it therefrom), the commissioner should not have assessed it with annual taxes, because the law requires the taxes to be extended in this office. The taxes on said 69,473 acres were so extended, and amounted to $377 68. In consideration whereof, the taxes assessed on the land by the commissioner annually since 1855, amounting to $233 77, I have released as erroneously assessed. The taxes extended in this office against the said land must be collected, as I do not feel authorized to degrade the claim of Thomas E. Bond, as one of said heirs, below what he upon his oath has claimed, especially at the instance of the petitioner, who is

not authorized to judge of the extent of another's claim, and who, it is presumed, does not know as much about the quantity owned or claimed by said Bond as he himself does,

Since this tract of 69,473 acres was sold in 1855, it has neither been assessed or returned delinquent as the law requires, and therefore I cannot, under the act of 1852, release the taxes extended in this office, and thereby grant the relief prayed for. And as there is sufficient evidence to show that the tract annually but erroneously assessed since the year 1855 is the same tract sold in that year, I have ordered the whole amount of taxes on such annual entry (the same not having been paid) to be released, reserving the collection of the proper taxes under the extension in this office to be enforced as that law requires.

Alfred T. Harris, Esq.—On the 3d day of October 1860, Alfred T. Harris, Esq. filed his declaration in writing, verified by his oath, alleging that he had paid into the treasury $19 80, taxes on a tract of 67½ acres of land in the county of Chesterfield, belonging to the heirs of James Harris deceased.

It appears that the said land was returned delinquent for the non-payment of taxes, and was sold in 1855 and purchased by the commonwealth; and that the taxes for which the same was sold, and the amount subsequently accruing thereon, together made the sum of $19 80, paid as aforesaid.

After the land was so sold, however, and bought by the commonwealth, it was, contrary to law, continued on the commissioner's books, and consequently erroneously charged with taxes for the years 1855, 1856, 1858 and 1859, amounting to $8 82, which was also paid by said Harris, and which I have ordered to be refunded to him. I have also ordered said land to be released from the payment of taxes for the year 1860, under said assessment, because the same had been paid into the treasury when redeemed by the owner from the commonwealth.

Mrs. M. A. Curotti.—On the 4th day of October 1860, Mrs. M. A. Curotti, widow of Joseph A. Curotti deceased, filed her declaration in writing, supported by her own affidavit, claiming to be the owner of an interest in a lot in the city of Richmond, on Main and 21st streets, and alleging that said lot had been improperly assessed with taxes for the years 1857, 1858 and 1859.

It appears, upon examination, that the lot named as aforesaid was conveyed to, and entered and charged for taxes since 1853 in the name of the said Joseph A. Curotti and his estate, and that the taxes have been regularly paid thereon by said Joseph A. Curotti or his personal representative. The commissioner of the revenue, however, continued the lot on his land book in the name of Andrew Hetherton, the grantor, and assessed it with taxes, for the non-payment of which it was returned delinquent in the name of said Hetherton, and ordered to be sold.

The continuation of the lot on the commissioner's books in the name of said Hetherton, and the assessment of taxes thereon being erroneous, and the taxes upon said lot having been regularly paid by Joseph A. Curotti, or his widow, Mrs. M. A. Curotti, since the conveyance of the same to said Curotti by said Hetherton, I have ordered that all taxes upon said lot charged in the name of said Hetherton be released.

Mrs. Sarah A. Morein.—On the 15th day of November 1860, Mrs. Sarah A. Morein, of the city of Norfolk, filed her declaration in writing, verified by her own affidavit and the certificate of Thomas J. Corprew, sergeant of said city, alleging that she was improperly assessed with taxes on a lot in the said city of Norfolk, entered and charged upon the land book of the commissioner of the revenue of said city in her name, and praying that the taxes so improperly assessed and paid by her be refunded.

On the 31st of March 1860, the general assembly passed an act entitled "an act authorizing the sale of delinquent lands and lots in the city and county of Norfolk;" which act, after rehearsing that the lands and lots delinquent in the said city and county of Norfolk were not offered for sale in the year 1855, on account of the prevalence of the yellow fever there at the time they should have been so offered for sale, declares that "the auditor of public accounts shall estimate the taxes on all such lands and lots as though they had been purchased by the commonwealth in the year eighteen hundred and fifty-five, and transmit the same for sale in the year eighteen hundred and sixty, in all respects as required by the thirty-seventh chapter of the Code of Virginia."

It appears that in 1855 Mrs. Sarah A. Morein became the purchaser of the aforementioned lot in the city of Norfolk, and for the years 1856 and 1857 paid the taxes thereon, amounting to $2 40, or $1 20 each year; that under the operation of the act aforesaid, the lot was to be considered as sold in 1855 for the non-payment of taxes, and purchased for the commonwealth; and that the taxes accruing for the years subsequent to 1855 having been added to those for which the lot was sold at that time, it was again sent out for sale in the year 1860, and bought in by the petitioner, Mrs. Sarah A. Morein. I have therefore decided that the assessment of taxes upon said lot for the years 1856 and 1857 was erroneous, and have ordered the amount of taxes paid by the said Sarah A. Morein for said years, amounting to $2 40, to be refunded to her.

Japheth Keller, Esq.—On the 31st day of January 1861, Japheth Keller filed his declaration in writing, verified by his own affidavit, alleging that he had been erroneously assessed with taxes on 39½ acres of land in the county of Frederick, and praying that the taxes so erroneously assessed against and paid by him be refunded.

It appears that the said land was charged to *Jefferson* Keller in the years 1857, 1858 and 1859, and that $6 32 taxes accrued thereon each year, for the non-payment of which the said land was returned delinquent. It also appears that this tract of 39½ acres was included in a tract of 127½ acres charged to Solomon Pittman in the years 1858 and 1859—the taxes on which 39½ acres were paid for those years by said Pittman. In 1860 the tract of 39½ acres was sold by the sheriff for the non-payment of taxes thereon for the years 1857, 1858 and 1859, and purchased by the petitioner Japheth Keller. The taxes for the years 1858 and 1859 having been paid by S. Pittman, I have ordered that $13 60, the amount of taxes on said 39½ acres for the years 1858 and 1859, be refunded; which has accordingly been done.

David Graham, et al.—On the 8th day of March 1861, David Graham, Robert Roper, Francis Allison and William Y. C. White filed a declaration in writing,

verified by affidavit, setting forth that in the year 1839 they became the purchasers of a tract of land patented to Thomas Rustin and John D. Blanchard, containing 242,000 acres, at a sale by the commissioner of forfeited and delinquent lands. The petitioners show that at the time of said purchase there were within the bounds of said survey 411 *tracts of land* held by junior patentees, containing in the aggregate 96,633 acres, on which taxes were annually collected, leaving 143,337 acres, which they acquired under their purchase; but as the title acquired by the claimants embraced the whole tract, until, at November (1858) court, they formally relinquished their title to all the junior grants named in these proceedings, the parties for that year were justly chargeable with taxes on 242,000 acres, at $2 per acre, amounting to $1,936. An excess of taxes arose upon an entry of 116,287 acres in the name of Wm. Y. C. White and others, which was part of the 242,000, both being charged for that year. The tax on the 116,287 for the year 1858 was $1,030 29, which I think it is plainly right to refund. More difficulty arises, however, in respect to the taxes of years subsequent to that period, some of which I will briefly state.

On the 26th day of March 1858 an act was passed, directing the county courts of Floyd and Carroll counties, at their respective April terms, to proceed to elect a commissioner for each county, whose duty it should be forthwith thereafter to proceed to revalue the lands in the counties aforesaid, and to be governed in all respects by the act passed March 10th, 1856, entitled "an act to reassess the lands throughout the commonwealth." It appears by reference to the act last named, that the law was temporary in its character, and expired by its own limitation upon the completion of the work required under its provisions. The 16th section of the 4th article of the constitution of Virginia, provides that "no law shall be *revived* or amended by reference to its title; but the act revived, or section amended, shall be re-enacted and published at length." The act first above referred to, passed March 26, 1858, contains within itself, and without reference to any other act, the power of appointment of commissioners, whose duty it was to "revalue the lands in the counties of Floyd and Carroll;" but here I am met with a very important enquiry, and one which presents itself peculiarly in the investigation of this case, whether the act of March 10th, 1856, could, under the provision of the constitution as above quoted, be revived or amended by reference to its title, as the act of March 26, 1858, appears to design! If the act of March 10th, 1856, is not revived, then there was no other duty to be performed by the assessor than to revalue the lands, the assessments being final and conclusive. If that act was revived, then the proprietors of lands so revalued had the right of an appeal to the county or corporation court, and the assessment might by such court be reviewed, and the value thereof increased or diminished as in the judgment of the court might seem right and proper. Assuming that the legislature did revive the act of March 10th, 1856 (and I have examined the papers in this case with reference to the assumed fact that said act was revived), it would then appear that in the early part of the year 1858, an assessment of the tract of 242,000 acres was made at $2 per acre. On the 3d of August 1858, the petitioners gave to the assessors notice of an appeal. On the 7th of December of the same year, the court, upon hearing the evidence, affirmed the judgment of the assessors, and fixed the value at $2 per acre. On the 11th of January 1859, the circuit court granted a supersedeas to the judgment of the county court, and on the 30th day of

August 1859, the said circuit court reversed the judgment of the county court, and remanded the cause to the county court for further proceedings to be had therein. On the 5th of December 1859, the county court again considered the action of the assessors, and entered its judgment of record that the value of said land was $1 25 per acre, and that would, even supposing the act referred to revived, appear to be an end to the case, but not so; for on the 7th of March 1860, the court, without any case before it, *ex parte*, at the instance of the petitioners, "*agreed*" that the said land was of the value of $1 per acre. I have no hesitation in pronouncing this *ex parte* order as without any validity or legal force whatever; but to proceed with the case as though the other acts of the court *were* valid, it would appear that at November court 1858, for the county of Carroll, an order was made exonerating 98,663 acres in consequence of junior, superior and better titles, leaving but 143,337 acres subject to taxation for the year 1859; on which, at $1 25 per acre, the tax would amount to $716 68, which, deducted from the actual tax charged, viz: $1,936, leaves an excess of $1,219 32, to be returned to the petitioners; and inasmuch as the taxes for 1860 were, from some cause, reduced to $1,912 63, which, notwithstanding its diminution, exceeds the proper tax by the sum of $1,195 95 cents, I have thought it proper that this last mentioned sum should be refunded.

Waiving, as far as possible, a decision as to the powers and intentions of the general assembly in respect to the acts referred to, I have endeavored to reach the equity of the case, by directing that the excess of taxes, amounting to $2,415 27, be refunded, and that the commissioner reform his books by entering the land as a tract of 143,337 acres, of the value of $1 25 cents per acre.

Commissioners of the revenue.

Section 97, chapter 35 of the new edition of the Code, prohibits an allowance to any commissioner of the revenue for assessing lands and personal property, "unless he has punctually performed his duties in reference to the assessment of property and licenses, and made all reports required, within the time prescribed by law, or can show, to the satisfaction of the auditor of public accounts, a strong and sufficient reason for his delay; but in every such case, the auditor of public accounts may settle with such commissioner for his services, upon equitable principles, and *shall* report to the general assembly every such case, his reasons for excusing the same, and his equitable settlement thereof."

Under the provisions of this act several cases have arisen, where the commissioners failed to perform their duties, and submitted their claims for settlement upon the principles of the act. All of which I respectfully report.

E. N. Eubank, Esq., commissioner of the revenue of Campbell county.

By the 87th section of chapter 35 of the Code, edition of 1860, every commissioner of the revenue is required to deliver one copy of each book, containing, respectively, his assessments of real estate and personal property, to the sheriff, or other officer authorized to collect the taxes therein assessed. By the 91st section of the same chapter, the delivery to such sheriff or other officer is required to be made *before* the 15th day of June; and by the 97th section of the same chapter,

the compensation allowed to a commissioner "shall be denied, unless he has punctually performed his duties in reference to listing of births and deaths, to the assessment of property and licenses, and made all reports required, within the time prescribed by law." If, however, he has failed therein, and can show "a *strong* and *sufficient* reason for his delay," the auditor of public accounts may "settle with such commissioner for his services, upon equitable principles, and shall report to the general assembly every such case, his reasons for excusing the same, and his equitable settlement thereof."

This commissioner, whose assessments for the year 1860 amounted to $26,950 70 cents, failed to deliver to the sheriff the copies of his books required by law, until the 19th day of September, thereby postponing the payment into the treasury, of three-fourths of the taxes for said year, until the 15th of March 1861, and the payment of the remaining one-fourth until the 15th day of June 1861.

On the 2d day of October 1860 the commissioner filed the reasons for his delay. It being considered that the amount of taxes was large; that their payment was postponed beyond the time they were essentially necessary to make up the sum required for the payment of the interest on the public debt; that a few more similar defalcations would seriously embarrass the commonwealth, if they did not in fact bring on an actual failure to pay the interest on the public debt; that the commonwealth had to borrow money to supply the treasury during the time which the commissioner's delay caused the revenue to be withheld therefrom; and the reasons for the delay not being "*strong and sufficient*," as required by law, so as to fully excuse the commissioner, but upon the contrary (the reason given being want of sufficient time, which the legislature had not only declared sufficient, but authorized the appointment of an assistant for any cause) were of a character wholly unsatisfactory, and showed a neglect of official duty and disregard to the plain requirements and penalties of the law, which, if encouraged, must deplete the treasury and bring the commonwealth to ultimate destitution. Under such considerations, it would seem that the very *least* indemnity which could be exacted would be to reimburse the commonwealth to the amount of the interest she had to pay on an amount of money equal to that withheld from her by reason of his neglect, which interest was ascertained to be $412 48. His commissions upon the amount of taxes assessed by him, were $501 38; and after deducting an amount equal to the sum paid by the commonwealth for interest, left $88 90, which were paid to him.*

Theodorick Morris, Esq., commissioner of the revenue for the county of Henry, failed to deliver his books to the sheriff at the time prescribed by law, and delayed their delivery until the 1st day of July 1859, a period of fifteen days.

The compensation of this commissioner having been forfeited by operation of law, his claim has been submitted for settlement upon equitable principles.

The taxes withheld from the treasury by reason of the commissioner's delay amounted to $8,977 54, and the compensation he would otherwise have been entitled to, was $244 44. No special reasons were urged in extenuation of the

* Since this settlement was made, the legislature deeming the same unsatisfactory, passed an act awarding to the commissioner the entire amount withheld.

commissioner's failure to deliver his books at the time required, therefore I have deducted from his compensation the interest on the amount of his assessments for the time of the delay, $22 32, as well as the amount charged to him on account of errors in his books, $51 19, and directed the remainder, $150 93, to be paid to him.

Isaac L. Enoch, Esq., commissioner of the revenue for Wirt county, delivered his books to the sheriff on the 18th day of June 1859.

As the delay in this case was only three days, and the commonwealth could suffer no material damage therefrom, I have paid the commissioner the full amount of his compensation.

Charles B. Modesitt, Esq., commissioner of the revenue for the county of Page, failed to deliver his books to the sheriff until the first day of July 1859, making a delay of fifteen days beyond the time prescribed by law for their delivery. No "good and sufficient" reasons being given for the commissioner's failure to comply with the requirements of the law, I have applied to him the usual rule adopted, of charging delinquent commissioners with interest on the amount of taxes assessed by them during the time the delivery of their books is delayed beyond that required by law. This interest reimburses the commonwealth for what she has to pay on an equal amount of borrowed money, and is in the nature of an offset to the commissioner's delinquency.

I have ascertained that the compensation of this commissioner amounts to $344 75. Deducting 30 cents on account of errors charged against him, and $36 87 for interest during the time of delay, there remains $307 58, as the equitable amount due him, and which I have directed to be paid.

N. C. Smoot, Esq., commissioner of the revenue of Hampshire county, failed to deliver his books to the sheriff until the 24th day of June 1859, the delay being nine days.

This commissioner has worked very diligently and faithfully in the discharge of his official duties, and his delay was owing to the fact that his district was a very large one, and that a large portion of the population of his county was of a transient, migratory character, such as rail road employees, and others who were not permanently fixed in the community. Considering that the payment of the January interest will not be delayed by the commissioner's failure to deliver his books at the proper time, I have excused his delay and have directed the payment of the full amount of his compensation, $361 50, deducting therefrom $38 03 on account of charges against him.

A. A. North, Esq., commissioner of the revenue of the county of Appomattox, failed to deliver his books to the sheriff until the 22d day of June 1859, seven days after the time prescribed by law.

In consequence of this delay, and no excuse being offered by the commissioner therefor, I have caused seven days' interest on the amount of his assessments, less the sheriff's commissions, to be deducted from his compensation; which, together with $4 37 charged against him on account of errors in his books, amounts to $18 01, leaving $293 21, which were paid to him.

J. W. Johnston, Esq., commissioner of the revenue of Clarke county, failed to deliver his books to the sheriff until the 18th day of June 1859. This being a delay of only three days, and the commonwealth suffering no material damage thereby, I have paid the commissioner the full amount of his compensation, deducting therefrom $44 73, on account of charges against him for errors in his books.

M. H. Gray, Esq., commissioner of the revenue of the county of Bedford, failed to deliver his books to the sheriff until the 5th and 6th days of July 1859. This delay of twenty-one days was caused by the refusal of the clerk of the county court to accept the books for examination until the county levy had been made. This refusal was based upon the presumption, that the commissioner's books could be of no use to the sheriff until, by the laying of the levy, the taxes for county purposes could be extended therein for collection. The commissioner having discharged his duty by presenting the books to the clerk at the proper time for examination, I do not deem it just or equitable that he should be made to suffer a penalty in consequence of the neglect of the clerk, and have therefore caused him to be paid the full amount of his compensation.

Thomas C. Cook, Esq., commissioner of the revenue of Gloucester county, failed to deliver his books to the sheriff until the 23d of July 1859, a delay of thirty-eight days. Notwithstanding this delay of the commissioner, the sheriff, on the 22d day of November 1859, paid into the treasury the *whole amount* of the revenue due from the county. The commonwealth having sustained no loss by the commissioner's delinquency, I have caused him to be paid the full amount of his compensation.

Wm. E. Wetzel, Esq., commissioner of the revenue of Mason county, failed to deliver his books to the sheriff of his county until the 18th day of July. The reason assigned by this commissioner for his delay is, that on account of high waters in his district, he was unable to get about to make the assessments. I have considered this, when taken in connection with the fact that the delay of the commissioner causes no delay in the payment of the revenue into the treasury, a sufficient excuse for his delinquency, and have paid him $258 11, the full amount of his commissions.

Wm. Murray, Esq., commissioner of the revenue for the county of Fauquier, failed to deliver copies of his land and property books for 1858 to the sheriff of his county until the 15th of July 1858, thereby forfeiting his compensation. I paid him $475 90, having deducted $110 78 on account of his failure; that being the interest on the amount of his assessments during the time his delay caused the revenue to be withheld from the treasury. On the 3d of December 1859 he submitted his claim for the balance, to be settled upon equitable principles.

In support of his claim the commissioner shows that his assessments are very heavy, and that he was diligently employed in the discharge of his official duties during the time prescribed by law for making the assessments; and he has filed his own affidavit in support of his declaration. He was also delayed in the delivery of his books to the sheriff, by the action of the county court, which required its levy of taxes for county purposes to be extended therein, and which was not made

by the time prescribed by law for the delivery of the books to the sheriff, so that it was impossible for them even to undergo the preliminary examination by the clerk by that time. I have withheld the payment of the claim for a long time, which, under all the circumstances of the case, is perhaps all the penalty he should be made to suffer. I have, therefore, directed the residue of his claim to be paid.

B. J. Gray, Esq., commissioner of the revenue for the county of Isle of Wight, failed to deliver copies of his land and property books to the sheriff of said county within the time prescribed by law, and the payment of his compensation having been thereby suspended, he submits his claim for equitable settlement, according to the provisions of the 97th section of chapter 35 of the Code, new edition.

On the 19th day of September 1861, said commissioner filed his excuse for the delay in the delivery of his books, averring that his district was the scene of great excitement among the people generally, growing out of the present war, which retarded the prosecution of his work to such an extent that he was compelled to appoint an assistant; that said assistant was sick at the next term of the court after his appointment, and consequently could not qualify until the succeeding term, which deprived him of his services for four weeks; that his assistant, for fear of being drafted in the militia, joined a volunteer company before his assessments were completed and his books made out, which, as he could procure no other assistance, compelled him to finish the work unaided, and rendered it impossible for him to deliver the books to the sheriff within the time required by law.

This commissioner has also failed to subscribe to his register of births and deaths the affidavit required by the 22d section of chapter 108 of the Code, new edition; and while I have admitted the excusatory plea of the commissioner in reference to the delay in the delivery of his books to the sheriff, still, as the law has made the performance of each and every duty of commissioners of the revenue a *sine qua non* to the payment of their compensation, I am compelled to defer the payment of the compensation of this commissioner until the aforesaid affidavit shall have been made and subscribed as the law requires.

N. J. B. Whitlock, Esq., commissioner of the revenue for Essex county, failed to deliver his books to the sheriff at the time prescribed by law; and his compensation having thereby been forfeited, he has submitted his claim for settlement upon equitable principles.

It appears that this commissioner was diligently engaged in the discharge of his official duties, and was only prevented from completing his assessments in time by ill health, which materially hindered the prosecution of his work. His books are accurately made out, and bear internal evidence of the care and labor bestowed upon them. The very considerable increase of the taxes in his county shows him to be not only a faithful officer but an efficient one. In view of all the circumstances surrounding the case, and following the equitable rule adopted by the legislature in the case of E. N. Eubank, commissioner of Lynchburg, I have deemed it proper to excuse the delay, and have therefore paid him the full amount of his commissions.

Charles B. Modesitt, Esq., commissioner of the revenue of Page county, failed to deliver copies of his land and property books to the sheriff until the 24th day of

July 1858; and $85 07 having been deducted from his commissions on the 31st of March 1859, that sum being the interest on the amount of his assessments, less the sheriff's commissions, during the time the revenue was withheld from the treasury on account of his delay, he has submitted his claim for the said $85 07, to be settled upon equitable principles.

Among the reasons filed by the commissioner in extenuation of his delinquency, which reasons were verified by his own affidavit, he avers that he was engaged diligently in the prosecution of his official duties during the whole time prescribed by law for making the assessments, with the exception of two weeks, during which time he was prevented by severe illness. Deeming this a reasonable and satisfactory excuse, I have excused the delay, and ordered a warrant to be issued in his favor for the amount ($85 07) deducted as aforesaid.

William Crawford, Esq., commissioner of the revenue for the southern district of Louisa county, failed to deliver copies of his land and property books to the sheriff of said county until the 22d day of June 1861, seven days beyond the time prescribed by law for their delivery.

On the 12th day of September 1861 this commissioner filed his excuse in writing for his delay, assigning as a reason therefor that for three or four weeks he was prevented by sickness from attending to the work of making his assessments.

As the delay was short and the reason urged by the commissioner "strong and sufficient," as contemplated by law, I have excused the delay and directed the payment of his compensation without any abatement thereof on account of such delay.

Jacob Deal, Esq., commissioner of the revenue of Buchanan county, failed to deliver copies of his land and property books to the sheriff until the 21st day of June 1859. This being a delay of only six days, and causing no detriment to the commonwealth, I have excused the delay, and ordered payment to be made to the commissioner of the full amount of his compensation.

A. R. Given, Esq., commissioner of the revenue for the county of Braxton, failed to deliver copies of his land and property books to the sheriff of said county until the 5th day of July 1861, a delay of twenty days.

On the 20th of September 1861, this commissioner filed his excuse for the delay in the delivery of the books, averring that he was prevented from discharging his duties within the time prescribed by law on account of sickness in his family.

As the commissioner's excuse is one that should be regarded as reasonable, if not sufficient in legal contemplation, and as the time of delay did not affect the payment of the revenue into the treasury, I have excused his delinquency and ordered the payment of his compensation.

Geo. W. Steed, Esq., commissioner of the revenue of the city of Norfolk, failed to return his record of births and deaths for the year ending December 31, 1859, to the clerk within the time prescribed by law, thereby forfeiting his compensation. The commissioner having submitted his claim for settlement upon equitable prin-

ciples, and it appearing that, although not performed in time, the work was very *fully* and *accurately* done, I have thought proper, after a long suspension of the payment of his claim, to authorize its payment, and have accordingly done so.

John G. Kasey, Esq., commissioner of the revenue of the county of Bedford, failed to deliver copies of his land and property books to the sheriff of his county until the 5th day of July 1859.

At the time this commissioner presented his claim for compensation for payment, no excuse was urged for the delay of twenty days in the delivery of his books, and seeing no reason for not making him subject to the general rule adopted of charging delinquent commissioners with interest on the amount of their assessments, less the sheriff's commissions, during the time the revenue is withheld from the treasury, I caused to be deducted from his commissions $56 72 on account thereof, on the 19th day of October 1859.

On the 21st day of February 1860, the commissioner filed his excuse for the delay in the delivery of his books, stating that the great extent of his district rendered it impossible for him to complete the assessments in the time required by law; that he lost ten or fifteen days from his work on account of sickness in his family; that he had his books ready for delivery by the 25th of June, but that the sheriff refused to receive them until the county levy had been extended therein; and that they were delivered immediately after the levy was so extended.

Ignoring the latter portion of the commissioner's excuse altogether, I have nevertheless deemed his other reasons good and sufficient, and have excused the delay and caused to be refunded to him the $56 72 deducted as above.

John R. Eckles, Esq., commissioner of the revenue for the city of Petersburg, failed to deliver or cause to be delivered copies of his land and property books until the 25th day of July 1860. Being officially informed that this commissioner had failed to commence his work of assessments at a period when that branch of his duties should have been completed, and the sureties of the commissioner fearing that a liability would be entailed upon them, applied for some arrangement whereby they might be saved harmless. An arrangement was concluded between the securities of the commissioner and this department, to the end that a deputy of the commissioner was qualified, charged with the whole duties of the commissioner, with an additional time to be allowed for the completion of the work. The deputy, with the assent of the commissioner, was qualified, and performed all the duties satisfactorily and within the time agreed upon, causing no delay in the payment of the revenue into the treasury beyond the usual time. This arrangement was regarded at the time, and in fact turned out to be the best that could have been adopted, and in pursuance of it, the usual compensation was paid to the deputy upon the order of the principal commissioner.

W. P. Kyle, Esq., commissioner of the revenue of the county of Buckingham, failed to deliver his books to the sheriff until the 22d day of June 1861, a delay of seven days.

The commissioner on the 11th day of September 1861 filed his excuse in writing, supported by his oath, urging in extenuation of his delay, that while engaged

in the performance of his duties he was attacked with hemorrhage of the lungs, and that such severe illness resulted therefrom that he was prevented from completing his assessments within the time prescribed by law. Most of the persons in the county who were competent to act as assistants had gone to the war, and it was impossible for him to employ a deputy.

Deeming the commissioner's excuse founded upon good and sufficient reasons, I have excused the delay and ordered the payment of his commissions in full.

Sam'l J. Walker, Esq., commissioner of the revenue of Appomattox county, failed to deliver copies of his land and property books to the sheriff of his county until the 25th day of June 1861.

This commissioner, on the 2d day of September 1861, filed his excuse, supported by affidavit, and alleged that on account of the great excitement prevailing throughout the country, growing out of the commencement of a war between the Confederate States of America and the United States, he was prevented from making a return of his books in the time required by law. Three of his sons having volunteered to join the Confederate army, he felt it his duty, as a citizen and a patriot, to have them fully equipped for the service they had voluntarily entered into for the defence of their country; and that the excitement thereby created in his family on the eve of their departure for the seat of war, caused him somewhat further delay.

Whilst I cordially commend the patriotism of the commissioner, I do not regard the reason urged in extenuation of his delay, of the requisite *legal* sufficiency to excuse him; but as the time the books were withheld was short, and no damage resulted therefrom to the commonwealth (the revenue being payable into the treasury at the same time as if the books had been delivered to the sheriff on the 15th of June), I have on that ground, taken in connection with his patriotic motives, excused the delay and ordered the payment of his compensation in full.

Travers D. Moncure, Esq., commissioner of the revenue for the county of Stafford, failed to deliver copies of his land and property books to the sheriff of his county until the 15th day of July 1861, a delay of thirty days.

On the 6th of September 1861, this commissioner filed his excuse, averring that owing to the existing excitement in the country, particularly in the counties bordering on the Potomac river, he found it impossible to make sufficient progress with his assessments to complete them by the time the law requires; that the frequent calls upon the militia, together with the absence of three volunteer companies ordered on duty out of the limits of the county and not returning until some time during the month of June, prevented him from taking their lists of taxable property until that time.

The reasons assigned by the commissioner for his delay being facts patent to every citizen of the commonwealth, and almost within my own cognizance, I have excused his delay and ordered the payment of his compensation in full.

George K. Fox, Esq., commissioner of the revenue for the county of Loudoun, failed to deliver copies of his land and property books to the sheriff of his county

until the 20th day of June 1861. For this delay of five days, his compensation, under the operation of section 97 of chapter 35 of the new edition of the Code, has been suspended; whereupon he submits his claim for settlement upon equitable principles, according to the provisions of the same section.

On the 19th day of September 1861, this commissioner filed his excuse for the delay in the delivery of his books, which is herewith submitted in full:

"LEESBURG, VA., August 2, 1861.

DEAR SIR,

You will discover that I was but five days behind time in delivering my books to the sheriff. This was better than could have been expected, when the circumstances are known. This is a border county. My district is "all along the border." Half of my work has been done almost in sight of the enemy across the river, and the remainder within three miles of them. They have made numerous inroads into the county, seizing secessionists, of whom I am one, having voted for the ordinance. They have burned property, and created consternation here on numerous occasions. They have caused our cars and bridges to be burned under the panic of threatened and reported invasion. In addition to this, I had two sons in both the late battles, and one in service since April last. The late events of war have, of course, affected me, and made me anxious and nervous about the fate of my sons; every thing was excitement, and hence it was *absolutely impossible* to work *regularly*. The result is, that I lost, in all, five days. I have made every possible exertion, and hired help at a *high* price, all the time. I invite your attention to a comparison of the revenue of my district and the other districts with those of last year. You will see that I have saved the state *thousands*; and that, had every commissioner been thus *particular* and jealous of the public interests, the saving would be immense.

I hope, therefore, under all the circumstances, that you will not deprive me of my pay, nor suspend it, which would be a *serious inconvenience*, as it is my only means of support.

Yours, very respectfully,

GEO. K. FOX, *Com. Rev.*

J. M. BENNETT, ESQ., *Aud. P. Accts.*"

Mr. Fox is one of the very best commissioners in the state. He is always accurate, thorough and faithful to the interests of the commonwealth. From my own experience with this officer, I am convinced that nothing short of absolute impossibility to perform the labor of making his assessments would cause him to appear in default of public duty; and as the main facts alleged in his excuse are under the cognizance of many members of the general assembly, as well as within my own knowledge, and the time of delay did not affect the interests of the commonwealth, I have excused him, and ordered the payment of his compensation without abatement.

At the present time, whilst we are engaged in a war of the largest magnitude, statistics pertaining to the numbers of the people and their social and industrial condition should command the highest interest and importance. We have now assumed a new relation to society and to the governments of the world, and the tables presented in this report, although some of them are not required by any law, yet to make the statistics more complete, and as the new relations which we have assumed appear to demand more minute information into all the resources of the state, I have with pleasure caused the tables to be compiled, so as to present at this time all its material resources and its power.

By reference to the tables of vital statistics affecting the life, health and prosperity of the people, it will be perceived that they make the most instructive contrasts, comparisons and deductions. The philanthropist, statesman and jurist may draw conclusions and institute measures for ameliorating the condition of mankind—for directing the affairs of government—and for adjudicating the rights of individuals. But to accomplish any such purposes, the figures must be noted, and the mind directed to the subject. I deem all such information as due not only to considerations of the passing moment, but also to posterity, inasmuch as it embodies valuable information touching the current history of the times.

That the statistical tables may be rendered useful, I have ascertained certain proportions, as a means of arriving at facts in the future. By the revenue laws of the state, all white persons and free negroes over 21 years of age are annually listed for taxation; and if it is desired to ascertain the actual inhabitants of any county or district, the proportion which those of 21 years of age bore to the actual inhabitants in 1860 may be assumed as the ratio at any other period, so as to enable the person desiring the information to draw from thence the necessary result. The voting population may be ascertained in the same way.

A comparison between the value of real estate and personal property, as ascertained for state taxation and for statistical information under the recent census, is also given, and is well calculated to illustrate our revenue system and the failure in the execution of our revenue laws on those subjects.

The tables also exhibit the area of each county and city in the state, as ascertained from certificates furnished the marshal of the late United States by the several surveyors of the counties, and also from the number of acres of land taxed therein. Whilst those statistics are not deemed strictly reliable, yet they approximate the truth, and may be found useful in many aspects.

TABLE I,

Exhibiting the total white population of Virginia; number of males over twenty-one years of age, and the proportion which those males bear to the whole white population; also the same in respect to free negroes; the total slave population in 1860, *and the aggregate population of said whites, free negroes and slaves; also the number of votes cast in the presidential election of* 1860, *and the rate per cent. of said voters as compared with the entire population of* 1860.

COUNTIES.	WHITES.			FREE NEGROES.						
	Total white population of all ages and both sexes.	Number of white males over 21 years of age.	Proport'n that the white males over 21 years of age bears to the entire white population.	Total free negro population.	Number of male free negroes over 21 years of age.	Proportion that the male free negroes over 21 years of age bears to the entire free negro population.	Total slave population in 1860.	Aggregate population according to the census of 1860.	Number of votes cast in the several counties at the presidential election in November 1860.	The rate per centum of said voters as compared with the entire white population in 1860.
Accomack,	10687	2418	4.42	3392	894	3 79	4507	18586	1553	14.53
Albemarle,	12205	2680	4 55	504	138	3.65	13916	26625	2470	20.24
Alexandria,	9858	2110	4.67	1408	194	7 26	1386	12652	1734	17.59
Alleghany,	5643	1249	4 52	132	10	13 20	990	6765	631	11.18
Amelia,	2894	677	4.27	192	63	3.04	7667	10753	573	19.79
Amherst,	7136	1699	4.20	333	70	4 76	6847	14316	1456	20.40
Appomattox,	4113	926	4.44	176	28	6.28	4600	8889	794	19.30
Augusta,	18668	3884	4.81	468	57	8.21	4708	23844	3865	20.70
Barbour,	8729	1762	4.95	135	50	2.70	95	8959	1374	15.74
Bath,	2652	603	4.40	78	18	4 33	946	3676	405	11.50
Bedford,	14390	3014	4.77	502	88	5.70	10176	25068	2596	11 09
Berkeley,	10606	1901	5.58	269	31	8.68	1650	12525	1849	17.43
Boone,	4681	846	5.53	1	–	–	158	4840	349	7.45
Botetourt,	8444	1650	5.12	303	67	4.52	2769	11516	1353	16.02
Braxton,	4885	1007	4.85	3	1	3.00	104	4992	547	11.19
Brooke,	5425	1023	5.29	51	9	5.66	18	5494	872	16.07
Brunswick,	4993	1140	4 38	670	116	5.77	9148	14811	889	17.71
Buchanan,	2762	477	5.79	1	1	1.00	30	2793	167	6.05
Buckingham,	6041	1379	4.38	360	60	6.00	8811	15212	1090	16.05
Cabell,	7691	1490	5.16	24	5	4.80	305	8020	888	11.54
Calhoun,	2492	420	5.93	1	–	–	9	2502	305	12.24
Campbell,	9740	1964	4.96	682	80	8.52	8864	19286	2875	29.52
Caroline,	6950	1587	4.38	843	216	3.90	10672	18465	1351	19.44
Carroll,	7719	1465	5.27	31	1	31.00	262	8012	1055	13.66
Charles City,	1806	451	4.00	856	203	4 22	2947	5609	344	19.04
Charlotte,	4981	1054	4.72	252	46	5.50	9236	14469	908	18 23
Chesterfield,	10018	1916	5.23	644	118	5.41	8353	19015	1704	17.09
Clarke,	3707	760	4.88	64	14	4.57	3375	7146	672	18.13
Clay,	1761	314	5.61	5	–	–	21	1787	156	8.81
Craig,	3106	626	4.96	27	3	9.00	420	3553	436	14.03
Culpeper,	4964	1133	4.38	425	74	5.74	6675	12064	1070	21.55
Cumberland,	2946	699	4.21	310	86	3.60	6705	9961	591	20.06
Dinwiddie,	4619	1037	4.48	200	108	1.85	7071	11920	826	17.76
Doddridge,	5168	935	5.52	1	1	1.00	34	5203	591	11.43
Elizabeth City,	3180	466	6.82	201	36	5.60	2417	5798	436	13.71
Essex,	3295	734	4.49	478	127	3 76	6696	10469	591	17.93
Fairfax,	8047	1924	4.18	671	116	5.78	3117	11835	1467	18 23
Fauquier,	10457	2272	4.60	792	128	6.19	10455	21704	2055	19.65
Fayette,	5716	1115	5 13	10	–	–	271	5997	687	12.02
Floyd,	7745	1351	5.73	16	2	8.00	475	8236	820	10 58
Fluvanna,	5102	1123	4.54	257	63	4 08	4994	10353	937	18.36
Franklin,	13642	2737	4.98	105	22	4.80	6351	20098	2072	15.19
Frederick,	10077	1977	5.10	531	89	5.97	1545	12153	2344	23 26
Giles,	6051	1104	5.15	54	12	4 50	778	6883	673	11 12
Gilmer,	3685	644	5 72	22	2	11.00	52	3759	412	11.18
Gloucester,	4518	917	4.92	702	88	7.97	5736	10956	761	16 84
Goochland,	3814	868	4.39	703	125	5.62	6139	10656	672	17.62
Grayson,	7653	1385	5 52	52	5	10.40	547	8252	778	10.11
Greenbrier,	10499	2240	4.69	186	38	4.90	1525	12210	1631	15.54
Greene,	3019	631	4.78	22	2	11.00	1981	5[illegible]	605	20.04
Greenesville,	1973	381	5.18	234	25	9.36	4167	[illegible]	331	16 78
Halifax,	11066	2477	4.47	558	130	4.29	14897	26521	2013	18.19

COUNTIES.	WHITES.			FREE NEGROES.						
	Total white population of all ages and both sexes.	Number of white males over 21 years of age.	Proportion that the white males over 21 years of age bears to the entire white population.	Total free negro population.	Number of male free negroes over 21 years of age.	Proportion that the male free negroes over 21 years of age bears to the entire free negro population.	Total slave population in 1860.	Aggregate population according to the census of 1860.	Number of votes cast in the several counties at the presidential election in November 1860.	The rate per centum of said voters as compared with the entire white population in 1860.
Hampshire,	12481	2635	4.73	219	28	7.82	1213	13913	2008	16.09
Hancock,	4442	884	5.02	1	–	–	2	4445	634	14.27
Hanover,	7508	1573	4.77	233	41	5.68	9484	17225	1351	17.99
Hardy,	8521	1655	5.15	270	46	5.87	1073	9864	1323	15.52
Harrison,	13185	2668	4.95	23	1	23.00	582	13790	2251	17.07
Henrico,	13697	2403	5.70	1604	157	1.02	8342	23643	2233	16.30
Henry,	6779	1457	4.65	308	16	19.50	5018	12105	1046	15.43
Highland,	3890	825	4.71	27	5	5.40	402	4319	640	16.45
Isle of Wight,	5053	1076	4.69	1354	261	5.15	3570	9977	923	18.26
Jackson,	8240	1545	5.33	11	–	–	55	8306	973	10.59
James City,	1412	272	5.19	926	160	5.79	1838	4176	213	15.08
Jefferson,	10092	1969	5.13	523	76	6.93	3960	14375	1857	18.40
Kanawha,	13787	2572	5.32	179	24	7.46	2184	16150	1741	12.62
King George,	2515	525	4.78	385	47	8.19	3675	6575	449	17.85
King & Queen,	3801	905	4.20	388	113	3.39	6142	10331	767	20.17
King William,	2589	557	4.65	415	68	6.10	5525	8529	465	17.96
Lancaster,	1984	433	4.58	301	57	5.28	2869	5154	363	18.29
Lee,	10195	1894	5.38	13	6	2.16	824	11032	1366	13.39
Lewis,	7766	1454	5.34	33	2	16.50	230	8029	1183	15.26
Logan,	4789	824	5.81	1	–	–	148	4938	377	7.87
Loudoun,	15030	3150	4.77	1243	188	6.61	5499	21772	2942	19.57
Louisa,	6166	1436	4.29	339	44	7.70	10193	16698	1254	20.34
Lunenburg,	4447	946	4.70	232	41	5.66	7305	11984	810	18.21
Madison,	4364	992	4.40	93	14	6.64	4397	8854	928	21.26
Marion,	12656	2422	5.22	2	–	–	63	12721	2044	16.15
Marshall,	12936	2187	5.91	36	5	7.20	29	13001	2010	15.77
Mason,	8752	1595	5.94	47	9	5.22	386	9185	1511	17.26
Matthews,	3865	722	5.35	218	21	10.40	3008	7091	557	14.41
McDowell,	1535	270	5.68	–	–	–	–	1535	72	4.69
Mecklenburg,	6777	1595	4.25	900	213	4.22	12419	20096	1394	20.57
Mercer,	6428	1182	5.44	28	3	9.33	362	6818	888	13.81
Middlesex,	1866	501	3.72	123	43	2.86	2375	4364	392	21.01
Monongalia,	12907	2415	5.34	40	5	8.00	101	13048	2057	15.93
Monroe,	9526	1957	4.87	117	6	18.16	1114	10757	1296	13.60
Montgomery,	8259	1558	5.30	139	25	5.56	2217	10615	1211	14.66
Morgan,	3613	773	4.67	24	4	6.00	94	3731	582	16.11
Nansemond,	5742	1152	4.98	2470	654	3.78	5481	13693	907	15.80
Nelson,	6656	1209	5.51	121	18	6.72	6238	13015	1235	18.55
New Kent,	2146	488	4.40	364	76	4.79	3374	5884	438	20.41
Nicholas,	4470	962	4.65	2	2	1.00	154	4626	545	12.19
Norfolk county,	5387	1206	4.47	1227	194	6.32	3538	10152	1203	22.33
Northampton,	2994	649	4.61	966	179	5.40	3872	7832	454	15.19
Northumberland,	3871	733	5.28	220	38	5.79	3439	7530	627	16.19
Nottoway,	2270	530	4.28	98	27	3.63	6468	8836	439	19.34
Ohio,	22196	4116	5.39	126	16	7.88	100	22422	3604	16.24
Orange,	4407	1008	4.37	188	38	4.95	6111	10706	914	20.74
Page,	6875	1361	5.05	384	59	6.51	850	8109	1153	16.77
Patrick,	7159	1344	5.33	130	9	14.44	2070	9359	935	13.06
Pendleton,	5873	1168	5.03	48	12	4.00	244	6165	750	12.77
Pittsylvania,	15027	3253	4.62	457	77	5.93	12172	27656	2936	19.53
Pleasants,	2926	551	5.31	4	3	1.33	15	2945	425	14.52
Pocahontas,	3686	823	4.48	20	6	3.33	252	3958	526	14.27
Powhatan,	2589	577	4.48	399	126	3.17	5413	8391	472	18.23
Preston,	13183	2585	5.10	62	1	62.00	67	13312	1853	14.05
Prince Edward,	4038	1007	4.01	465	105	4.43	7341	11844	862	21.35
Prince George,	2918	700	4.17	496	139	3.57	4996	8410	560	19.19
Princess Anne,	4335	994	4.36	193	56	3.45	3186	7714	846	19.51
Prince William,	5689	1314	4.33	520	92	5.65	2356	8565	1042	18.32
Pulaski,	3814	741	5.15	13	6	2.16	1589	5416	687	18.00
Putnam,	5708	1179	4.84	13	2	6.50	580	6301	765	13.40
Raleigh,	3291	641	5.13	19	1	19.00	57	3367	313	9.51
Randolph,	4793	940	5.10	14	1	14.00	183	4990	645	13.45
Rappahannock,	5018	1080	4.64	312	46	6.78	3520	8850	929	18.51
Richmond county,	3570	731	4.88	820	125	6.56	2466	6856	544	15.24
Ritchie,	6809	1176	5.79	–	–	–	38	6847	853	12.52
Roane,	5309	1010	5.25	1	–	–	72	5382	517	9.74
Roanoke,	5256	1156	4.54	149	32	4.65	2643	8048	718	13.66
Rockbridge,	12845	2591	4.96	421	85	4.95	3984	17250	2233	17.40
Rockingham,	20495	3954	5.18	526	101	5.21	2387	23408	2913	14.21

COUNTIES,	WHITES.			FREE NEGROES.						
	Total white population of all ages and both sexes.	Number of white males over 21 years of age.	Proport'n that the white males over 21 years of age bears to the entire white population.	Total free negro population.	Number of male free negroes over 21 years of age.	Proportion that the male free negroes over 21 years of age bears to the entire free negro population.	Total slave population in 1860.	Aggregate population according to the census of 1860.	Number of votes cast in the several counties at the presidential election in November 1860.	The rate per centum of said voters as compared with the entire white population in 1860.
Russell,	9030	1515	5.96	51	9	5.66	1099	10180	999	11.06
Scott,	11530	2080	5.54	52	5	10.40	490	12072	1176	10.20
Shenandoah,	12829	2783	4.61	314	57	5.51	753	13896	2493	19.43
Smyth,	7734	1361	5.68	181	7	25.86	1037	8952	991	12.81
Southampton,	5757	1243	4.63	1750	339	5.16	5409	12916	1117	19.40
Spotsylvania,	4396	961	4.57	157	29	5.41	6495	11048	1372	31.21
Stafford,	4922	1100	4.47	319	57	5.59	3314	8555	971	19.73
Surry,	2364	517	4.57	1254	213	5.88	2515	6133	367	15.52
Sussex,	3118	729	4.28	673	137	5.06	6384	10175	567	18.18
Taylor,	7300	1394	5.24	51	12	4.25	112	7463	1252	17.15
Tazewell,	8627	1719	5.02	91	8	11.37	1202	9920	1240	14.37
Tucker,	1396	255	5.47	12	4	3.00	20	1428	144	10.31
Tyler,	6488	1212	5.35	11	1	11.00	18*	6517	935	14.41
Upshur,	7064	1271	5.56	16	2	8.00	212	7292	974	13.78
Warren,	4586	879	5.22	281	57	4.93	1575	6442	750	16.35
Warwick,	662	158	4.19	59	8	7.43	1019	1740	104	15.71
Washington,	14098	2602	5.42	247	25	9.8	2548	16893	2150	15.25
Wayne,	6604	1271	5.19	1	1	1.00	143	6747	584	8.84
Webster,	1552	138	11.25	–	–	–	3	1555	191	12.31
Westmoreland,	3386	735	4.60	1192	185	6.46	3704	8282	602	17.78
Wetzel,	6691	1235	5.43	2	1	2.0	10	6703	856	12.79
Wirt,	3728	729	5.11	–	–	–	23	3751	421	11.29
Wise,	4416	747	5.91	26	1	26.00	66	4508	473	10.71
Wood,	10791	2639	4.09	79	15	5.26	176	11046	1801	16.69
Wyoming,	2797	455	6.14	–	–	–	64	2861	98	3.50
Wythe,	9986	1997	5.00	157	22	7.14	2162	12305	1434	14.36
York,	2353	517	4.55	671	162	4.14	1925	4949	320	13.60
Total,	979452	197710	4.95	48626	9272	5.24	460043	1525195	158038	16.13
CITIES & TOWNS.										
Danville,	1674	304	5.51	202	23	8.79	1763	3639	*	*
Fredericksburg,	3315	679	4.88	422	81	5.21	1291	5028	†	†
Lynchburg,	3791	967	3.92	350	49	7.14	2716	6857	‡	‡
Norfolk city,	10157	1704	5.96	1028	62	16.66	4532	15717	1655	19.29
Petersburg,	9434	2285	4.13	3164	789	4.01	5680	18278	1806	19.14
Portsmouth,	8799	1627	5.41	557	50	11.14	933	10289	1455	16.53
Richmond city,	24287	4102	5.92	1987	194	10.24	11699	37973	4322	17.71
Staunton,	2889	526	5.49	108	21	5.14	909	3906	§	§
Williamsburg,	744	150	4.96	120	16	7.50	748	1612	‖	‖
Winchester,	3005	614	4.89	675	108	6.25	714	4394	¶	¶
Total,	68095	12958	5.25	8613	1393	6.18	30985	70619	9238	13.57
Aggregates,	1047547	210668	4.97	57239	10665	5.37	491028	1595814	167276	15.97

* Included in Pittsylvania. † Included in Spotsylvania. ‡ Included in Campbell.
§ Included in Augusta. ‖ Included in James City. ¶ Included in Frederick.

TABLE II,

Exhibiting the ratio per cent. of increase and decrease, by districts, in the several classes of population, and also in the aggregate population, as shown by the census of 1850 *and that of* 1860.

DISTRICTS.	WHITES.			FREE NEGROES.			SLAVES.			AGGREGATE.		
	1850.	1860.	Ratio per cent. of increase.	1850.	1860.	Ratio per cent. of increase.	1850.	1860.	Ratio per cent. of increase.	1850.	1860.	Ratio per cent. of increase.
Tide Water, - - -	183258	215534	17.61	30362	32841	8.16	172482	179502	4.08	386102	427877	10.82
Piedmont, - - -	218365	231778	6.14	15625	16004	2.68	236883	248849	5.05	470873	496671	5.48
Valley, - - -	162658	176153	8.29	5414	5841	7.88	38773	37204	4.05	206845	219198	5.97
Southwest, - - -	136802	168881	23.45	1266	1486	17.38	16442	19025	15.71	154510	189392	22.57
Northwest, - - -	194121	255201	31.46	1363	1027	*24.65	8000	6448	19.40	203484	262676	29.09
Total,	895204	1047547	17.02	54030	57239	5.94	472580	491028	3.90	1421814	1595814	12.23

Total increase in white population, 152,343; free negroes, 3,209; in slave population, 18,448. Total increase, 174,000.

NOTE.—In the valley there is a decrease in the slave population, from 1850 to 1860, at the rate of 4.05 per cent. In the northwest there is a decrease, in the same period, in the free negro population, at the rate of 24.65 per cent., and in the slave population, at the rate of 19.40 per cent.

TABLE III,

Exhibiting the white, free negro and slave population of each county and city in the state; also the population upon which representation in the Confederate Congress is based, including the total white and free negro population, and three-fifths of the slaves; also the value of real estate and personal property owned by residents of each county; the capital invested in manufactures in each county and city; the number of bushels of wheat and of corn produced, and the number of persons in each county and city who are the owners of slaves, arranged by districts.

EASTERN VIRGINIA—TIDE WATER DISTRICT.

COUNTIES.	1	2	3	4	5	6	7	8	9	10	11
	White population.	Free negroes.	Slaves.	Total.	Population upon which representation is based in the Confederate congress.	Value of real estate.	Value of personal estate.	Am't of capital invested in manufactures.	Number bushels of wheat produced.	Number bushels of corn produced.	Number of slave owners.
Alexandria, - - -	9858	1408	1386	12652	12098	5066425	2848413	526975	5505	34235	601
Accomack, - - -	10687	3392	4507	18586	16784	3288595	3413229	3365	29349	623968	946
Charles City, - - -	1806	856	2947	5609	4431	1305827	2216085	34650	143320	191885	235
Caroline, - - -	6950	843	10672	18465	14197	4727562	9196405	100675	85893	626885	989
Chesterfield, - - -	10018	644	8353	19015	15674	4273429	6873608	2276024	145966	366272	477
Essex, - - -	3295	478	6696	10469	7791	3651663	6930348	8900	123489	419977	495
Elizabeth City, - - -	3180	201	2417	5798	4832	2390530	3257595	–	44033	116025	282
Fairfax, - - -	8047	671	3117	11835	10589	3913107	3270314	–	48223	262048	642
Greenesville, - - -	1973	234	4167	6374	4710	1324494	4206406	70875	43409	226070	253
Gloucester, - - -	4518	702	5736	10956	8662	2585441	4740689	92890	98193	294670	419
Hanover, - - -	7508	233	9484	17225	13431	2263388	5492985	117800	116578	204465	404
Henrico, - - -	13697	1604	8342	23643	20306	8576777	8401472	654180	239365	355476	1943
Isle of Wight, - - -	5053	1354	3570	9977	8549	1842295	2983587	87800	31500	304205	643
James City, - -	1412	926	1838	4176	3441	805388	1294013	67800	49879	144395	123

King George,	2515	385	3675	6575	5105	1926844	3755494	34060	117409	307335	377
King William,	2589	415	5525	8529	6319	2547850	3671600	85500	147500	411700	368
King & Queen,	3801	388	6142	10331	7875	2465794	5177324	42400	106637	423611	465
Lancaster,	1984	301	2869	5154	4003	1174350	2462375	36150	75862	177755	268
Matthews,	3865	218	3008	7091	5888	1784390	3066310	28500	43077	167813	397
Middlesex,	1866	123	2375	4364	3414	1125320	1727768	–	60012	166057	197
Nansemond,	5742	2470	5481	13693	11501	2576890	4999560	20100	14865	404000	673
New Kent,	2146	364	3374	5884	4534	1293093	2173800	47060	63029	189625	351
Norfolk county,	5387	1227	3538	10152	8737	2945414	3593113	118230	4814	448430	1527
Northumberland,	3871	220	3439	7530	6154	2271802	3198127	–	89892	246092	734
Northampton,	2994	966	3872	7832	6283	2792995	3605810	10750	44386	375355	461
Princess Anne,	4335	193	3186	7714	6440	1956116	2654374	2550	24150	386063	352
Prince George,	2918	496	4996	8410	6412	2108425	4672740	22000	92819	278655	377
Prince William,	5689	520	2356	8565	7623	2483498	2825296	144900	54069	188270	575
Richmond county,	3570	820	2466	6856	5870	1228165	1918789	3500	89272	225275	251
Stafford,	4922	319	3314	8555	7229	1975720	4003937	129300	61119	448200	651
Southampton,	5757	1750	5409	12916	10752	1882692	4237102	9641	12587	538621	704
Spotsylvania,	4396	157	6495	11048	8450	1841530	4926533	33700	131361	242160	592
Surry,	2364	1254	2515	6133	5127	1223142	2060943	42465	77325	216470	203
Sussex,	3118	673	6384	10175	7621	1736654	6727102	84000	87359	385584	479
Warwick,	662	59	1019	1740	1332	369350	619382	20500	18878	67875	121
Westmoreland,	3386	1192	3704	8282	6800	1920394	2686164	2200	139759	257435	401
York,	2353	671	1925	4949	4179	715420	1060900	95402	40158	159885	245
Total,	168232	28727	160299	357258	293138	$ 88300769	$140949392	$ 5054842	2793041	10892852	19161
CITIES AND TOWNS.											
Fredericksburg,	3315	422	1291	5028	4512						
Norfolk city,	10157	1028	4532	15717	13904						
Portsmouth,	8799	557	933	10289	9916						
Richmond,	24287	1987	11699	37973	33293						
Williamsburg,	744	120	748	1612	1313						
Total,	47302	4114	19203	70619	62938						
Aggregates,	215534	32841	179502	427877	356076						

NOTE.—In columns 6 to 11, inclusive, the amounts embrace the aggregates for the counties and the cities or towns in their limits, according to the census of 1860.

In columns from 1 to 5, inclusive, the population and Confederate numbers of the counties, cities or towns are given separately.

EASTERN VIRGINIA—PIEDMONT DISTRICT.

COUNTIES.	1	2	3	4	5	6	7	8	9	10	11
	White population.	Free negroes.	Slaves.	Total.	Population upon which representation is based in the Confederate congress.	Value of real estate.	Value of personal estate.	Am't of capital invested in manufactures.	Number bushels of wheat produced.	Number bushels of corn produced.	Number of slave owners.
Albemarle, - - -	12205	504	13916	26625	21059	8572770	8684822	269380	316700	700740	1953
Amelia, - -	2894	192	7667	10753	7687	2777007	7270331	71055	124200	284560	528
Amherst, - - -	7136	333	6847	14316	11578	3718968	5735876	20220	982962	296793	276
Appomattox, - - -	4113	176	4600	8889	7049	2017334	5006126	43450	46336	158527	531
Bedford, - - -	14390	502	10176	25068	21002	7640556	11897809	267030	313838	437191	1050
Brunswick, - - -	4993	670	9148	14811	11153	2587607	9256796	70120	131435	377575	915
Buckingham, - - -	6041	360	8811	15212	11688	4103031	8557258	90480	112961	290455	717
Campbell, - - -	9740	682	8864	19286	15740	4826323	7475316	449730	140299	272472	1485
Charlotte, - - -	4981	252	9236	14469	10775	4756209	9203953	19680	148125	346751	736
Culpeper, - - -	4964	425	6675	12064	9394	5556716	6303167	99725	188190	427212	798
Cumberland, - - -	2946	310	6705	9961	7279	2727861	7305350	42500	77384	196573	459
Dinwiddie, - -	4649	200	7071	11920	9092	3187366	6909552	27625	132472	349292	651
Fauquier, - - -	10457	792	10455	21704	17522	5996727	7060047	211575	139812	369630	694
Franklin, - - -	13642	105	6351	20098	17558	4870091	6682206	149700	109457	337919	1021
Fluvanna, - - -	5102	257	4994	10353	8355	2547226	5759879	125940	115137	210317	929
Greene, - - -	3019	22	1984	5025	4230	1185538	1964948	13700	28771	118170	229

Goochland,	3814	703	6139	10656	8200	2786886	5349197	79475	165700	264343	857
Halifax,	11066	558	14897	26521	20562	7154009	14337908	147885	297942	550922	1410
Henry,	6779	308	5018	12105	10097	2174685	3685273	294615	57625	243593	359
Loudoun,	15030	1243	5499	21772	19572	12312701	8620796	270821	397932	922215	1014
Louisa,	6166	339	10193	16698	12621	4862235	9486865	216740	255707	369838	783
Lunenburg,	4447	232	7305	11984	9062	2438714	8011602	43450	86522	294119	771
Madison,	4364	93	4397	8854	7095	2999957	4532565	53500	99599	363660	455
Mecklenburg,	6777	900	12419	20096	15128	4466906	11649398	55425	157325	407927	771
Nelson,	6656	121	6238	13015	10519	3929686	6352666	39540	86486	337400	587
Nottoway,	2270	98	6468	8836	6248	2173501	6101601	107655	115713	248490	366
Orange,	4407	188	6111	10706	8262	4291216	6300065	81180	185176	298247	484
Patrick,	7159	130	2070	9359	8530	1298803	2340929	74700	19876	259493	312
Pittsylvania,	15027	457	12172	27656	22786	7998184	14937087	485345	182239	484490	1466
Prince Edward,	4038	465	7341	11844	8908	3211424	7103021	100325	72843	212273	589
Powhatan,	2589	399	5403	8391	6229	3257823	5555755	73190	110062	218286	378
Rappahannock,	5018	312	3520	8850	7441	3117788	3641020	31630	79389	330472	400
Total,	216879	12328	238690	467897	372421	$135545848	$223073184	$4128306	5487615	10979745	23974
CITIES AND TOWNS.											
Danville,	1674	202	1763	3639	2934						
Lynchburg,	3791	350	2716	6857	5770						
Petersburg,	9434	3164	5680	18278	16006						
Total,	14899	3716	10159	28774	24710						
Aggregates,	231778	16044	248849	496671	397131						

VALLEY.

COUNTIES.	1 White population.	2 Free negroes.	3 Slaves.	4 Total.	5 Population upon which representation is based in the Confederate congress.	6 Value of real estate.	7 Value of personal estate.	8 Am't of capital invested in manufactures.	9 Number bushels of wheat produced.	10 Number bushels of corn produced.	11 Number of slave owners.
Alleghany, - - -	5643	132	990	6765	6369	1357405	1559779	49535	21273	147560	229
Augusta, - - -	18668	468	4708	23844	21960	14326399	10007898	713382	339348	678902	1200
Bath, - - -	2652	78	946	3676	3298	1732922	1119740	24900	15146	70396	137
Berkeley, - - -	10606	269	1650	12525	11865	5084183	2380443	195610	246620	269055	311
Botetourt, - - -	8444	303	2769	11516	10408	4341347	5031919	195300	160659	233682	400
Clarke, - - -	3707	64	3375	7146	5796	3837276	3270897	71500	294093	220315	348
Craig, - - -	3106	27	420	3553	3384	1058585	754827	–	19656	54909	147
Frederick, - - -	10077	531	1545	12153	11535	6840438	5003961	273280	198774	264350	426
Hampshire, - - -	12481	219	1213	13913	13427	7451215	2594746	216210	113920	348690	237
Hardy, - - -	8521	270	1073	9864	9434	3572808	2040891	55750	39098	290178	161

Highland, - - -	3890	27	402	4319	4159	1585421	990408	16200	6651	28466	121
Jefferson, - - -	10092	523	3960	14575	12990	7453296	4815182	311145	411453	348927	741
Morgan, - - -	3613	24	94	3731	3693	737591	351136	42700	17744	46265	32
Page, - - -	6875	384	850	8109	7769	2526274	1525381	146275	101545	174866	176
Pendleton, - - -	5873	48	244	6165	6069	1664567	945662	45185	11469	123039	54
Roanoke, - - -	5256	149	2643	8048	6992	3982290	3256182	166700	150978	135651	242
Rockbridge, - - -	12845	421	3984	17250	15656	7165272	6015251	626459	192062	392631	578
Rockingham, - - -	20495	526	2387	23408	22454	10446512	6659419	303300	357204	677827	479
Shenandoah, - - -	12829	314	753	13896	13596	5492236	2756685	225005	172330	210512	211
Warren, - - -	4586	281	1575	6442	5812	2286035	2170403	100660	112669	157929	284
Total,	170259	5058	35581	210898	196666	$ 92942072	$ 63160810	$ 3779096	2982692	4874150	6514
TOWNS.											
Staunton, - - -	2889	108	909	3906	3542						
Winchester, - - -	3005	675	714	4394	4109						
Total,	5894	783	1623	8300	7651						
Aggregates,	176153	5841	37204	219198	204317						

TRANS-ALLEGHANY—SOUTHWEST.

COUNTIES.	1	2	3	4	5	6	7	8	9	10	11
	White population.	Free negroes.	Slaves.	Total.	Pop'n upon which representation is based in the Confederate cong.	Value of real estate.	Value of personal estate.	Capital invested in manufactures.	No. bushels of wheat produced.	No. bushels of corn produced.	Number of slave owners.
Boone,	4681	1	158	4840	4777	524989	423838	39401	15223	144718	37
Buchanan,	2762	1	30	2793	2781	213357	91149	–	4808	56480	3
Carroll,	7719	31	262	8012	7908	1001908	784848	116400	25492	138997	96
Fayette,	5716	10	271	5997	5889	1409657	478150	35700	26137	132775	63
Floyd,	7745	16	475	8236	8046	1384296	978352	11515	37536	122495	139
Grayson,	7653	52	547	8252	8034	1464938	1141930	23600	45034	178565	131
Greenbrier,	10499	186	1525	12210	11600	5537618	2851100	28000	52244	195697	277
Giles,	6051	54	778	6883	6572	1820049	1479909	48650	53169	181485	169
Lee,	10195	13	824	11032	10702	3297312	1159037	7000	50556	546018	151
Logan,	4789	1	148	4938	4879	508520	447733	13900	11430	202357	44
Mercer,	6428	28	362	6818	6673	1464047	827615	15800	42768	135895	69
Monroe,	9526	117	1114	10757	10311	4245516	2854738	48950	67631	194290	190
Montgomery,	8259	139	2217	10615	9729	4134315	3458145	61780	118281	256435	363
McDowell,	1535	–	–	1535	1535	93190	39523	–	1037	20655	
Pulaski,	3814	13	1589	5416	4780	2557663	2113786	50200	59914	200530	153
Raleigh,	3291	19	57	3367	3341	569665	289966	–	8973	39971	21
Russell,	9030	51	1099	10180	9740	2956886	3772037	44471	51490	292852	179
Scott,	11530	52	490	12072	11876	2119937	1167756	23000	62282	486294	135
Smyth,	7734	181	1037	8952	8538	2571965	1719326	42000	75987	234174	240
Tazewell,	8627	91	1202	9920	9439	3104524	2102283	16457	44609	206270	221
Washington,	14098	247	2548	16893	15874	5337875	4411035	176755	119858	478551	395
Wise,	4416	26	66	4508	4482	569287	248995	–	11084	116686	14
Wyoming,	2797	–	64	2861	2835	287060	163372	–	5611	62420	6
Wythe,	9986	157	2162	12305	11441	4736262	4088893	404500	94199	300579	264
Total,	168881	1486	19025	189392	181782	$ 51910830	$ 37093506	$1188078	1094653	4924182	3360

TRANS-ALLEGHANY—NORTHWEST.

COUNTIES.	1 White population.	2 Free negroes.	3 Slaves.	4 Total.	5 Population upon which representation is based in the Confederate congress.	6 Value of real estate.	7 Value of personal estate.	8 Am't of capital invested in manufactures.	9 Number bushels of wheat produced.	10 Number bushels of corn produced.	11 Number of slave owners.
Barbour, - - -	8729	135	95	8959	8920	2363066	784487	2800	39643	180169	23
Braxton, - - -	4885	3	104	4992	4950	996952	328722	24900	22355	125291	26
Brooke, - - -	5425	51	18	5494	5487	3086024	1493722	284063	23492	141772	12
Cabell, - - -	7691	24	305	8020	7898	2186925	1000988	–	65452	240901	88
Calhoun, - - -	2492	1	9	2502	2498	404769	118187	7790	10544	70007	3
Clay, - - -	1761	5	21	1787	1779	180354	85158	–	4313	43850	3
Doddridge, - - -	5168	1	34	5203	5189	1030445	323392	22400	16243	126302	17
Gilmer, - - -	3685	22	52	3759	3739	766642	346447	27620	18468	131266	20
Hancock, - - -	4442	1	2	4445	4444	2300959	1013708	229426	16413	61346	1
Harrison, - - -	13185	23	582	13790	13557	5021996	2099892	123175	54890	320211	125
Jackson, - - -	8240	11	55	8306	8284	1328240	458791	50775	88508	219574	24
Kanawha, - - -	13787	179	2184	16150	15277	3297941	2220626	1656020	74687	274883	293

Lewis,	7766	33	230	8029	7937	2385139	860271	6600	27306	135782	71
Marion,	12656	2	63	12721	12696	3306648	1595058	333300	49815	216363	34
Marshall,	12936	36	29	13001	12989	3736216	1054491	177500	76427	242051	11
Mason,	8752	47	386	9185	9031	2774360	1164130	626000	109279	265930	71
Monongalia,	12907	40	101	13048	13008	3571754	1314232	85300	48374	240456	27
Nicholas,	4470	2	154	4626	4564	1305645	1462470	42600	8680	84939	48
Ohio,	22196	126	100	22422	22382	8538904	4476616	1955600	20245	131990	44
Pleasants,	2926	4	15	2945	2939	657306	157607	17000	22642	110977	5
Preston,	13183	62	67	13312	13286	2688076	1457204	224500	19746	73476	21
Pocahontas,	3686	20	252	3958	3858	1877853	1030712	12480	8765	47959	68
Putnam,	5708	13	580	6301	6069	1523495	1054054	49765	76116	198955	99
Randolph,	4793	14	183	4990	4916	1765539	645668	–	7695	53995	56
Ritchie,	6809	–	38	6847	6831	1307004	604475	3000	27683	47100	12
Roane,	5309	1	72	5382	5354	714110	220465	2200	21937	100239	23
Taylor,	7300	51	112	7463	7418	1841748	879156	40825	20413	76681	53
Tyler,	6488	11	18	6517	6510	1721036	807748	63000	42714	177229	8
Tucker,	1396	12	20	1428	1420	292330	92612	–	1083	20695	6
Upshur,	7064	16	212	7292	7208	1750805	741889	22000	26090	152159	55
Wayne,	6604	–	143	6747	6689	1066521	510693	4550	35339	221761	37
Wetzel,	6691	2	10	6703	6699	886456	373893	34000	30064	167995	6
Webster,	1552	–	3	1555	1554	197316	54000	–	3582	25575	1
Wirt,	3728	–	23	3751	3741	583819	224981	18000	24640	125508	11
Wood,	10791	79	176	11046	10976	2595777	1181079	77000	57876	98480	64
Total,	255201	1027	6448	262676	260097	$ 69052170	$ 32232724	$ 6224189	1218519	4954870	1466

RECAPITULATION.

DISTRICTS.	1	2	3	4	5	6	7	8	9	10	11
	White population.	Free negroes.	Slaves.	Total.	Population upon which representation is based in the Confederate congress.	Value of real estate.	Value of personal estate.	Am't of capital invested in manufactures.	Number bushels of wheat produced.	Number bushels of corn produced.	Number of slave owners.
Tide Water, - -	215534	32841	179502	427877	356076	88300769	140949392	5054842	2793041	10892552	19161
Piedmont, - -	231778	16044	248849	496671	397131	135545848	223073181	4128366	5487615	10979745	23974
Valley, - -	176153	5841	37204	219198	204317	92942072	63160810	3779096	2982692	4874150	6514
Southwest, - -	168881	1486	19025	189392	181782	51910830	37093506	1188078	1094653	4924182	3360
Northwest, - -	255201	1027	6448	262676	260097	69052170	32232724	6224189	1218519	4954870	1466
Aggregates,	1047547	57239	491028	1595814	1399403	$437751689	$496509616	20374571	*13676520	36625799	54475

*The wheat shown in this table is the production for the year 1859, when it must be remembered the crop was very light. In western Virginia, especially in the northwest, the wheat crop was almost entirely destroyed by frost. In the northwest it was considered that not a half crop was produced; and it is estimated that in consequence of the several unusual causes contributing to a failure of the crop in that year, that not more than two-thirds of the usual crop was produced in the state.

TABLE IV,

Exhibiting the population of the state, separating the white, free negro and slave population, showing also the population upon which representation in the Confederate congress is based, arranged by congressional districts, as established by the Virginia convention on the 28th day of June 1861—to which has been added the area of each county and district, as ascertained from the certificates of the surveyors of the several counties and corporations, and, in a separate column, the area, as ascertained from the number of acres of land taxed therein; and also the suffrage population, taken from the last official vote for president and vice-president of the United States.

FIRST DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Middlesex, - -	1856	123	2375	4364	3114	187	128	151	241	-	-	392
Accomack, - -	10687	3392	4507	18586	16783	526	370	736	737	80	-	1553
Northampton, - -	2994	966	3872	7832	6283	301	164	234	214	6	-	454
King William, - -	2589	415	5525	8529	6319	270	265	142	315	8	-	465
Gloucester, - -	4518	702	5736	10956	8562	301	210	301	460	-	-	761
Matthews, - -	3865	218	3008	7091	5888	127	85	251	306	-	-	557
Lancaster, - -	1984	301	2869	5154	4003	161	128	209	142	12	-	363
Westmoreland, - -	3386	1192	3704	8282	6800	316	229	438	160	4	-	602
Richmond county, - -	3570	820	2466	6856	5870	194	187	353	185	6	-	544
Essex, - -	3295	478	6696	10469	7791	307	259	279	308	4	-	591
King & Queen, - -	3801	388	6142	10331	7875	335	310	255	510	2	-	767
Northumberland, - -	3871	220	3439	7530	6154	295	188	276	350	1	-	627
	46426	9215	50339	105980	85842	3320	2523	3625	3928	123	-	7676

SECOND DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Norfolk city, - -	10157	1028	4532	15717	13904	2	-	983	439	233	-	1655
Norfolk county and Portsmouth, -	14186	1784	4471	20441	18653	497	355	1382	1006	266	4	2658
Princess Anne, - -	4335	193	3186	7714	6439	374	240	451	379	16	-	846
Nansemond, - -	5742	2470	5481	13693	11500	444	400	477	429	1	-	907
Isle of Wight, - -	5053	1354	3570	9977	8549	400	295	147	757	19	-	923
Southampton, - -	5757	1750	5409	12916	10752	650	409	545	563	9	-	1117
Sussex, - -	3118	673	6384	10175	7621	466	461	177	294	96	-	567
Surry, - -	2364	1254	2515	6133	5127	323	248	197	115	55	-	367
Greenesville, - -	1973	234	4167	6374	4707	325	289	139	151	41	-	331
	52685	10740	39715	103140	87252	3481	2697	4498	4133	736	4	9371

THIRD DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Richmond city, - -	24287	1987	11699	37973	33293	6	-	2402	1167	753	-	4322
Henrico, - -	13697	1604	8342	23643	20306	292	251	1403	641	189	-	2233
Hanover, - -	7508	233	9484	17225	13431	434	452	575	749	27	-	1351
Charles City, - -	1806	856	2947	5609	4431	216	175	224	111	9	-	344
New Kent, - -	2146	364	3374	5884	4534	260	205	264	172	2	-	438
Elizabeth City, - -	3180	201	2417	5798	4832	87	55	248	164	24	-	436
Warwick, - -	662	59	1019	1740	1332	95	77	72	32	-	-	104
James City, - -	1412	926	1838	4176	3441	150	144	148	60	5	-	213
Williamsburg, - -	744	120	748	1612	1313	4	-	49	43	24	-	116
York, - -	2353	671	1925	4949	4179	149	115	227	90	3	-	320
	57795	7021	43793	108609	91092	1693	1474	5612	3229	1036	-	9877

FOURTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell	For J. C Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
City of Petersburg, - -	9434	3164	5680	18278	16006	6	–	970	223	613	–	1806
Dinwiddie, - -	4649	200	7071	11920	9092	540	515	389	254	183	–	826
Chesterfield, - -	10018	644	8353	19015	15674	468	441	788	328	588	–	1704
Powhatan, - -	2589	399	5403	8391	6229	280	255	225	127	120	–	472
Amelia, - -	2894	192	7667	10853	7786	356	352	282	259	32	–	573
Nottoway, - -	2270	98	6468	8836	6248	297	292	232	179	28	–	439
Cumberland, - -	2946	310	6705	9961	7279	282	281	278	276	37	–	591
Goochland, - -	3814	703	6139	10656	8200	272	275	244	428	37	–	709
Prince George, - -	2918	496	4996	8410	6412	305	299	243	191	126	–	560
	41532	6206	58482	106320	82926	2806	2710	3651	2265	1764	–	7680

FIFTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Prince Edward, - -	4038	465	7341	11844	8908	344	347	374	423	65	–	862
Brunswick, - -	4993	670	9148	14811	11153	580	555	308	444	137	–	889
Mecklenburg, - -	6777	900	12419	20096	15128	736	639	430	901	63	–	1394
Lunenburg, - -	4447	232	7305	11984	9062	400	365	251	527	32	–	810
Charlotte, - -	4981	252	9236	14469	10775	497	471	418	465	25	–	908
Halifax, - -	11066	558	14897	26521	20563	794	807	563	1312	138	–	2013
Appomattox, - -	4113	176	4600	8889	7049	400	329	221	563	10	–	794
	40415	3253	64946	108614	82638	3751	3513	2565	4635	470	–	7670

SIXTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Pittsylvania, - -	16701	659	13935	31295	25729	892	988	1702	1057	177	-	2936
Patrick, - -	7159	130	2070	9359	8531	542	754	433	432	70	-	935
Henry, - -	6779	308	5018	12105	10097	358	378	543	444	59	-	1046
Franklin, - -	13642	105	6351	20098	17558	772	686	863	1076	133	-	2072
Bedford, - -	14390	502	10176	25068	20997	772	795	1468	1037	91	-	2596
Carroll, - -	7719	31	262	8012	7908	900	1310	315	729	11	-	1055
	66390	1735	37812	105937	90811	4236	4941	5324	4775	541	-	10640

SEVENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Albemarle, - -	12205	504	13916	26625	21059	682	722	1317	1056	97	-	2470
Campbell, - -	9740	682	8864	19286	15740	450	500	1521	1208	146	-	2875
Lynchburg, - -	3791	350	2716	6857	5770	2						
Amherst, - -	7136	333	6847	14316	11578	477	681	622	808	26	-	1456
Nelson, - -	6656	121	6238	13015	10519	497	436	733	390	112	-	1235
Fluvanna, - -	5102	257	4994	10353	8355	280	283	487	443	7	-	937
Buckingham, - -	6041	360	8811	15212	11688	750	583	545	523	22	-	1090
	50671	2607	52386	105664	84709	3138	3205	5225	4428	410	-	10063

EIGHTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Spotsylvania, - -	7711	579	7786	16076	12960	375	402	599	516	257	-	1372
Louisa, - -	6166	339	10193	16698	12622	464	496	498	754	2	-	1254
Orange, - -	4407	188	6111	10706	8262	300	336	427	475	12	-	914
Madison, - -	4364	93	4397	8854	7096	296	370	74	834	20	-	928
Culpeper, - -	4964	425	6675	12064	9394	400	363	526	525	19	-	1070
Caroline, - -	6950	843	10672	18465	14197	563	505	561	772	18	-	1351
King George, - -	2515	385	3675	6575	5105	244	176	184	223	37	-	444
Stafford, - -	4922	319	3314	8555	7229	335	263	404	402	165	-	971
Greene, - -	3019	22	1984	5025	4231	200	166	74	521	10	-	605
	45018	3193	54807	103018	81096	3177	3077	3347	5022	540	-	8909

NINTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Fauquier, - -	10457	792	10455	21704	17522	688	631	989	1027	39	-	2055
Rappahannock, - -	5018	312	3520	8850	7442	300	257	491	409	29	-	929
Prince William, - -	5689	520	2356	8565	7622	370	336	243	718	26	55	1042
Fairfax, - -	8047	671	3117	11835	10589	444	410	691	685	91	-	1467
Alexandria, - -	9858	1408	1386	12652	12098	36	28	1012	565	141	16	1734
Loudoun, - -	15030	1243	5499	21772	19572	536	508	2033	778	120	11	2942
Warren, - -	4586	281	1575	6442	5815	500	223	276	462	12	-	750
Page, - -	6875	384	850	8109	7769	319	324	141	937	75	-	1153
	65560	5611	28758	90939	88429	3193	2717	5876	5581	533	82	12072

TENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Frederick,	13082	1206	2259	16547	15644	625	412	963	1315	66	–	2344
Berkeley,	10606	269	1650	12525	11865	320	311	913	830	106	–	1849
Morgan,	3613	24	94	3731	3693	600	245	308	254	20	–	582
Hampshire,	12481	219	1213	13913	13431	1800	972	878	1054	75	1	2008
Clarke,	3707	64	3375	7146	5796	225	176	288	335	49	–	672
Jefferson,	10092	523	3960	14575	12991	210	186	959	458	440	–	1857
Shenandoah,	12829	314	753	13896	13596	792	530	427	1883	170	13	2493
Hardy,	8521	270	1073	9864	9434	2310	1048	894	355	74	–	1323
	74931	2889	14377	92197	86450	6882	3880	5630	6484	1000	14	13128

ELEVENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln	Total vote.
Augusta, - -	21557	576	5617	27750	25502	1152	1121	2553	218	1094	-	3865
Rockingham, - -	20495	526	2387	23408	22454	1500	888	883	676	1354	-	2913
Rockbridge, - -	12845	421	3984	17250	15656	750	685	1231	361	641	-	2233
Pendleton, - -	5873	48	244	6165	6069	1120	711	400	217	133	-	750
Highland, - -	3890	27	402	4319	4159	390	336	215	170	255	-	640
Bath, - -	2652	78	946	3676	3298	900	782	220	163	22	-	405
Pocahontas, - -	3686	20	252	3958	3858	2100	1141	163	333	30	-	526
Alleghany, - -	5643	132	990	6765	6369	527	656	250	344	37	-	631
	76641	1828	14822	93291	87365	8439	6320	5915	2482	3566	-	11963

TWELFTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Botetourt, - -	8444	303	2769	11516	10408	550	400	590	589	174	-	1353
Roanoke, - -	5256	149	2643	8048	6992	272	305	293	373	52	-	718
Montgomery, - -	8259	139	2217	10615	9729	783	430	712	425	74	-	1211
Floyd, - -	7745	16	475	8236	8046	477	343	384	400	36	-	820
Pulaski, - -	3814	13	1589	5416	4780	324	300	332	250	5	-	587
Giles, - -	6051	54	778	6883	6571	600	420	366	244	63	-	673
Craig, - -	3106	27	420	3553	3385	297	368	112	322	2	-	436
Mercer, - -	6428	28	362	6818	6676	750	506	443	432	13	-	888
Monroe, - -	9526	117	1114	10757	10311	625	633	693	520	83	-	1296
Greenbrier, - -	10499	186	1525	12210	11600	1296	1320	993	505	133	-	1631
Raleigh, - -	3291	19	57	3367	3344	600	765	230	69	14	-	313
Fayette, - -	5716	10	271	5997	5889	1600	945	381	241	65	-	687
	78135	1061	14220	93416	87731	8174	6735	5529	4370	714	-	10613

THIRTEENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge	For S. A. Douglas.	For A. Lincoln.	Total vote.
Wythe, - -	9986	157	2162	12305	11441	750	1237	617	795	22	-	1434
Smyth, - -	7734	181	1037	8952	8538	484	586	446	496	49	-	991
Grayson, - -	7653	52	547	8252	8034	720	842	315	447	16	-	778
Washington, - -	14098	247	2548	16893	15875	850	587	916	1178	56	-	2150
Scott, - -	11530	52	490	12072	11876	520	705	491	594	91	-	1176
Lee, - -	10195	13	824	11032	10702	780	580	462	894	10	-	1366
Wise, - -	4416	26	66	4508	4482	388	1316	102	363	8	-	473
Buchanan, - -	2762	1	30	2793	2781	2500	552	14	134	19	-	167
McDowell, - -	1535	-	-	1535	1535	*2287	2287	35	37	-	-	72
Tazewell, - -	8627	91	1202	9920	9439	500	978	306	934	-	-	1240
Bland †											-	
Russell, - -	9030	51	1099	10180	9740	2500	517	473	526	-		999
	87566	871	10005	98442	94448	12279	10187	4177	6398	271	-	10846

* No certificate of the area of this county having been received from the surveyor, the area ascertained from the number of acres has been adopted.

† This county was formed by an act of the general assembly passed March 30, 1861, and was not organized in time to obtain the necessary returns suitable to form part of this table. It was formed out of parts of Wythe, Tazewell and Giles. So much of this county as was taken from Giles should be added to this district, and necessarily be taken from the 12th district, in which the county of Giles is included.

FOURTEENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Kanawha,	13787	179	2184	16150	15275	980	1563	1176	513	52	–	1741
Logan,	4789	1	148	4938	4879	2418	2178	100	271	6	–	377
Boone,	4681	1	158	4840	4777	2475	697	121	204	24	–	349
Wayne,	6604	–	143	6747	6689	720	493	326	166	82	10	584
Cabell,	7691	24	305	8020	7898	500	1190	316	161	407	4	888
Putnam,	5708	13	580	6301	6069	840	458	400	327	38	–	765
Mason,	8752	47	386	9185	9031	417	489	716	439	297	59	1511
Jackson,	8240	11	55	8306	8284	924	924	388	500	64	21	973
Roane,	5309	1	72	5382	5354	550	519	237	264	16	–	517
Clay,	1761	5	21	1787	1779	357	579	119	37	–	–	156
Nicholas,	4470	2	154	4626	4564	1430	911	345	152	48	–	545
Braxton,	4885	3	104	4992	4950	700	1463	274	227	46	–	547
Wirt,	3728	–	23	3751	3741	351	351	150	255	16	–	421
Wyoming,	2797	–	64	2861	2835	3400	956	60	29	9	–	98
	83202	287	4397	87886	86125	16062	13771	4728	3545	1105	94	9472

FIFTEENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Lewis, - -	7766	33	230	8029	7937	676	641	332	604	247	-	1183
Wood, - -	10791	79	176	11046	10976	558	411	832	832	56	81	1801
Pleasants, - -	2926	4	15	2945	2939	154	134	140	166	119	-	425
Tyler, - -	6488	11	18	6517	6507	800	345	315	423	197	-	935
Ritchie, - -	6809	-	38	6847	6831	800	773	224	544	73	12	853
Doddridge, - -	5168	1	34	5203	5189	340	541	143	356	91	1	591
Upshur, - -	7064	16	212	7292	7208	300	1026	331	589	54	-	974
Randolph, - -	4793	14	183	4990	4916	2000	3000	259	243	143	-	645
Webster, - -	1552	-	3	1555	1554	1400	179	86	96	9	-	191
Tucker, - -	1396	12	20	1428	1420	500	516	22	99	23	-	144
Barbour, - -	8729	135	95	8959	8920	*445	445	422	910	39	3	1374
Harrison, - -	13185	23	582	13790	13557	650	450	931	1191	107	22	2251
Taylor, - -	7300	51	112	7463	7415	172	163	647	575	26	4	1252
Gilmer, - -	3685	22	52	3759	3739	1110	817	117	268	27	-	412
Calhoun, - -	2492	1	9	2502	2498	*345	345	19	285	1	-	305
	90144	402	1779	92325	91606	10250	9786	4820	7181	1212	123	13336

*No certificate of the area of these counties having been received from the surveyor, the area ascertained from the number of acres has been adopted.

SIXTEENTH DISTRICT.

NAMES OF COUNTIES, CITIES, &c.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress.	Area in square miles of each county and district as ascertained from surveyors' certificates.	Area in square miles of each county and district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge.	For S. A. Douglas.	For A. Lincoln.	Total vote.
Ohio, - -	22196	126	100	22422	22382	120	101	1202	915	716	771	3604
Hancock, - -	4442	1	2	4445	4444	90	81	33	262	85	254	634
Brooke, - -	5425	51	18	5494	5487	99	89	173	450	76	173	872
Marshall, - -	12936	36	29	13001	12989	380	307	928	809	108	195	2040
Wetzel, - -	6691	2	10	6703	6699	605	384	90	607	153	6	856
Marion, - -	12656	2	63	12721	12696	340	385	569	1337	137	1	2044
Monongalia, - -	12907	40	101	13048	13008	900	390	622	601	757	77	2057
Preston, - -	13183	62	67	13312	13286	1073	676	562	942	239	110	1853
	90436	320	390	91146	90991	3617	4013	4179	5923	2271	1587	13960

RECAPITULATION BY DISTRICTS.

DISTRICTS.	White persons in 1860.	Free negroes.	Slaves.	Total population.	Population upon which representation is based in the Confederate congress	Area in square miles of each district as ascertained from surveyors' certificates.	Area in square miles of each district as ascertained from the number of acres of land taxed.	Suffrage population, as ascertained by the last presidential election in 1860, or the last vote given of which full returns have been received.				
								For John Bell.	For J. C. Breckinridge	For S. A. Douglas.	For A. Lincoln.	Total vote.
1st district, - -	46426	9215	50339	105980	85842	3320	2523	3625	3928	123	–	7676
2d " - -	52685	10740	39715	103140	87252	3481	2697	4498	4133	736	4	9371
3d " - -	57795	7021	43793	108609	91092	1633	1474	5612	3229	1036	–	9877
4th " - -	41532	6206	58482	106320	82926	2806	2710	3651	2265	1764	–	7680
5th " - -	40415	3253	64946	108614	82638	3751	3513	2565	4635	470	–	7670
6th " - -	66390	1735	37812	105937	90811	4236	4941	5324	4775	541	–	10640
7th " - -	50671	2607	52386	105664	81709	3138	3205	5225	4428	410	–	10063
8th " - -	45018	3193	54807	103018	81096	3177	3077	3347	5022	540	–	8909
9th " - -	65560	5611	28758	99939	88429	3193	2717	5876	5581	533	82	12072
10th " - -	74931	2889	14377	92197	86450	6882	3880	5630	6484	1060	14	13128
11th " - -	76641	1828	14822	93291	87365	8439	6320	5915	2482	3566	–	11963
12th " - -	78135	1061	14220	93416	87731	8174	6735	5529	4370	714	–	10613
13th " - -	87566	871	10005	98342	94448	12279	10187	4177	6398	271	–	10846
14th " - -	83202	287	4397	87886	86125	16062	13771	4728	3545	1105	94	9472
15th " - -	90141	402	1779	92325	91606	10250	9786	4820	7181	1212	123	13336
16th " - -	90436	320	390	91146	90991	3617	4013	4179	5923	2271	1587	13960
	1047547	57239	491028	1595814	1399403	94504	81549	74701	74379	16292	1904	167276

TABLE V.

Abstract of the Returns of Marriages in the State of Virginia for the year 1859, arranged by Districts.

TIDE WATER.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.	Average age of husband.		Average age of wife.	
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.		Single.	Widowed.	Single.	Widowed.
Alexandria,	2	1	–	–	18	5	–	–	–	1	–	–	–	2	9	39	26	34	22	32
Accomack,	27	3	–	–	–	4	1	1	–	–	23	–	–	1	3	63	23	46	21	33
Charles City,	9	–	–	1	2	4	–	–	–	2	–	–	–	2	–	20	29	46	22	34
Caroline,	26	4	–	–	2	8	1	1	–	–	–	1	–	3	–	46	27	–	22	33
Chesterfield,	20	3	1	2	7	34	1	1	2	–	–	–	–	21	1	93	24	38	20	33
Essex,	29	–	–	–	1	7	–	–	–	–	–	–	–	–	–	37	25	35	21	28
Elizabeth City,	3	–	–	–	–	8	–	–	–	–	–	1	–	6	–	18	24	36	22	
Fairfax,	15	3	1	–	–	6	–	–	–	2	–	–	1	1	1	30	25	39	22	35
Greenesville,	8	–	–	2	–	–	–	–	–	–	–	–	–	–	–	10	26	53	23	
Gloucester,	17	2	–	3	–	6	–	–	–	–	13	–	–	1	1	43	26	45	22	31
Hanover,	16	–	–	–	–	9	1	–	–	–	–	–	–	1	5	32	25	47	24	33
Henrico,	7	1	2	–	3	12	1	–	–	–	1	–	–	4	34	65	26	45	22	29
Isle of Wight,	29	2	1	2	7	8	1	–	–	1	–	–	–	1	–	52	27	37	23	35
James City,	6	1	–	–	–	4	–	1	–	–	–	–	–	–	–	12	26	39	20	26
King George,	14	1	1	–	–	2	–	–	–	–	–	–	–	1	–	19	24	42	22	32
King William,	17	1	1	2	–	7	–	–	–	–	–	–	–	3	1	32	26	34	21	35

King & Queen,	20	1	1	1	–	7	–	–	–	–	4	–	–	–	1	35	25	36	22	26
Lancaster,	6	1	–	–	–	5	–	1	–	–	7	–	–	–	1	21	26	45	21	
Matthews,	6	1	–	–	6	7	1	–	–	–	6	1	–	–	1	29	25	51	19	44
Middlesex,	12	1	–	–	–	3	–	1	–	–	5	–	–	2	3	27	25	43	22	30
Nansemond,	20	8	–	–	–	5	1	2	–	–	–	–	6	–	–	42	26	38	23	29
New Kent,	4	–	–	1	2	1	–	–	–	–	–	–	–	2	2	12	26	39	21	
Norfolk county,	23	2	–	3	–	7	–	4	–	–	–	–	–	2	1	42	27	42	21	33
Northumberland,	15	4	–	1	1	5	1	–	–	–	7	–	–	3	2	39	25	38	21	
Northampton,	14	–	1	–	–	6	2	–	–	–	1	–	–	2	2	28	26	43	22	31
Princess Anne,	27	–	–	1	–	3	2	–	–	–	–	–	–	3	1	37	26	43	21	24
Prince George,	11	2	4	–	–	–	–	–	–	1	–	–	–	–	1	19	26	47	20	40
Prince William,	19	2	–	2	4	13	–	1	–	–	–	1	–	1	3	46	28	43	23	44
Richmond county,	24	2	–	–	–	–	2	–	–	–	–	–	–	–	–	28	25	33	20	26
Stafford,	10	2	–	–	3	4	–	–	1	1	–	–	–	–	–	21	25	60	22	38
Southampton,	19	–	–	–	–	3	–	1	–	–	–	–	–	–	–	23	26	49	23	37
Spotsylvania,	27	1	–	–	–	8	–	–	–	–	–	–	–	4	1	41	27	50	25	35
Surry,	15	1	1	1	1	–	–	–	–	–	–	–	–	–	2	21	25	42	20	46
Sussex,	19	–	–	2	–	–	1	2	–	–	–	–	1	–	3	28	30	39	24	37
Warwick,	2	–	–	–	–	2	–	–	–	–	–	–	–	–	2	6	26	–	20	30
Westmoreland,	16	–	–	–	–	3	1	–	–	–	–	–	–	4	1	25	24	35	21	45
York,	2	–	–	–	1	–	–	–	–	–	–	–	–	4	–	7	23	29	21	28
	556	50	14	24	58	206	17	17	3	8	67	4	8	74	82	1188				
CITIES AND TOWNS.																				
Norfolk,	4	7	2	1	4	26	–	7	–	–	3	–	–	6	3	63	35	41	22	31
Petersburg,	10	12	2	1	12	42	2	6	2	1	–	–	–	5	1	96	26	35	22	29
Richmond,	6	21	2	2	3	30	1	7	1	1	–	–	3	12	21	110	27	41	22	30
Williamsburg,	2	–	1	–	–	2	1	–	–	–	–	–	–	–	–	6	26	42	22	
Portsmouth,	4	5	3	1	14	31	2	6	–	1	4	–	–	8	1	80	26	38	21	30
Fredericksburg,	6	2	2	1	2	12	–	1	–	3	–	–	–	–	–	29	24	41	22	37
	588	97	26	30	93	349	23	44	6	14	74	4	11	105	108	1572				

PIEDMONT.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages	Average age of husband.		Average age of wife.	
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.		Single.	Widowed.	Single.	Widowed.
Albemarle, - -	27	6	1	1	–	20	2	1	–	2	–	–	–	4	2	66	26	36	21	39
Amelia, - -	9	1	–	1	–	1	–	–	–	–	–	–	–	–	–	12	28	33	22	27
Amherst, - -	16	1	1	–	–	1	–	–	–	2	–	–	–	–	42	63	24	44	24	35
Appomattox, - -	16	2	–	–	–	6	1	–	–	1	–	–	–	2	–	28	25	55	23	46
Bedford, - -	90	5	–	1	–	16	2	3	–	–	–	–	–	7	–	124	27	47	20	27
Brunswick, -	17	2	2	3	–	1	–	–	–	–	–	–	–	–	21	46	25	35	21	45
Buckingham, - -	13	2	–	–	–	4	–	–	–	–	–	–	–	1	2	22	26	63	23	
Campbell, - -	27	3	1	–	1	5	–	–	–	–	–	–	–	5	1	43	27	40	22	
Charlotte, - -	39	4	2	2	2	11	1	–	–	1	–	–	–	5	2	69	27	36	22	37
Culpeper, - -	13	4	2	1	1	6	1	–	–	–	–	–	–	4	–	32	31	44	26	38
Cumberland, - -	7	1	–	–	1	1	1	–	–	–	–	–	–	–	–	11	24	41	21	36
Dinwiddie, - -	30	1	–	–	–	5	2	–	–	2	–	–	–	2	–	42	26	43	22	40
Fauquier, - -	32	4	2	2	2	5	4	–	–	1	–	–	–	5	11	68	25	43	23	27
Franklin, - -	88	4	–	1	–	15	–	–	–	1	–	–	–	4	–	113	26	41	22	36

Fluvanna,	13	-	-	-	-	3	1	1	1	-	-	-	-	2	-	21	26	47	24	27
Greene,	15	1	-	-	-	2	-	-	-	-	-	-	-	-	-	18	26	-	20	
Goochland,	13	1	-	-	-	6	-	-	-	-	-	-	-	1	-	21	25	51	22	50
Halifax,	56	3	3	2	-	20	1	1	1	1	-	-	-	5	1	94	27	50	22	44
Henry,	22	1	-	3	-	4	-	1	-	-	-	-	-	8	-	39	25	52	21	31
Loudoun,	8	2	-	-	4	4	2	-	-	-	-	-	-	2	84	106	30	42	25	32
Louisa,	24	1	-	1	2	6	1	3	-	-	-	-	1	3	-	42	27	38	21	36
Lunenburg,	19	-	-	1	-	5	1	-	-	1	-	-	-	1	-	28	25	50	24	61
Madison,	28	3	-	-	1	9	1	-	-	-	-	-	-	1	-	43	26	37	22	39
Mecklenburg,	27	1	-	2	1	6	-	-	-	1	-	-	1	5	1	45	26	42	22	31
Nelson,	27	2	-	1	1	10	1	-	-	1	-	-	-	4	-	47	26	48	22	50
Nottoway,	7	1	-	-	-	2	1	-	-	-	-	-	1	1	-	13	29	39	23	
Orange,	11	4	-	-	-	10	-	-	-	-	-	-	-	2	1	28	26	39	23	31
Patrick,	38	2	1	-	-	3	-	-	-	-	-	-	-	1	-	45	25	56	21	26
Pittsylvania,	98	8	-	6	-	16	1	1	-	1	-	-	-	18	-	149	28	40	20	32
Prince Edward,	11	1	-	-	-	9	-	-	1	-	-	-	-	2	7	31	27	31	21	
Powhatan,	7	2	-	1	-	-	-	-	-	-	-	-	-	2	-	12	26	41	23	44
Rappahannock,	12	2	-	1	-	2	1	-	-	-	-	-	-	1	-	19	29	55	22	35
	860	75	15	30	16	214	25	11	3	15	-	-	3	98	175	1540				
CITIES AND TOWNS.																				
Danville,	-	3	-	-	-	6	-	1	-	-	-	-	-	-	-	10	26	-	19	
Lynchburg,	8	11	-	-	11	30	-	3	-	-	-	-	-	6	1	70	27	46	22	32
	868	89	15	30	27	250	25	15	3	15	-	-	3	104	176	1620				

VALLEY.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.	Average age of husband.		Average age of wife.	
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.		Single.	Widowed.	Single.	Widowed.
Alleghany,	12	–	–	1	15	5	1	–	2	–	–	–	–	–	–	36	26	35	21	31
Augusta,	89	5	–	4	10	32	2	2	–	1	–	–	–	5	–	150	25	42	22	39
Bath,	6	2	1	–	2	6	–	–	–	–	–	–	–	1	–	18	25	40	23	39
Berkeley,	24	2	–	–	3	13	–	2	–	–	–	1	–	5	1	51	25	37	21	25
Botetourt,	43	–	–	–	–	14	3	–	–	–	–	–	–	5	–	65	27	40	23	34
Clarke,	6	1	–	1	–	4	–	1	–	–	–	–	–	4	3	20	26	49	23	
Craig,	16	2	–	–	–	2	–	–	–	–	–	–	–	1	–	21	26	42	22	34
Frederick,	23	2	1	1	2	11	1	–	–	–	–	–	–	7	4	52	26	52	23	43
Hampshire,	42	–	–	–	10	10	1	–	–	–	–	–	–	2	1	66	28	44	22	37
Hardy,	31	–	–	–	7	1	1	–	–	1	–	–	–	–	3	44	25	40	21	34
Highland,	22	–	–	–	–	4	–	–	–	–	–	–	–	–	–	26	24	32	21	33
Jefferson,	12	–	1	2	6	17	1	–	–	–	–	–	1	9	–	49	27	41	24	32
Morgan.*																				
Page,	17	2	–	–	4	12	–	–	–	1	–	–	–	1	–	37	25	39	22	
Pendleton,	48	2	–	–	–	4	–	–	–	–	–	–	–	1	2	57	24	33	22	20
Roanoke,	21	1	–	2	1	5	1	–	–	–	–	–	–	–	–	31	27	37	22	42
Rockbridge,	43	5	–	4	7	15	4	2	–	–	–	–	–	8	–	88	26	40	22	31
Rockingham,	95	1	–	1	6	38	4	–	–	2	–	–	1	3	–	151	26	37	22	28
Shenandoah,	37	2	1	1	2	23	1	–	–	3	–	–	–	14	–	84	26	41	22	36
Warren,	20	2	–	1	–	4	–	1	–	–	–	–	–	–	–	28	27	46	24	38
	607	29	4	18	75	220	20	8	2	8	–	1	2	66	14	1074				
TOWNS.																				
Staunton,	–	5	1	–	–	–	–	–	1	–	–	–	–	1	–	8	26	31	25	22
Winchester,	2	–	4	2	–	3	–	–	–	–	–	–	–	–	–	11	26	48	26	43
	609	34	9	20	75	223	20	8	3	8	–	1	2	67	14	1093				

* No returns have been received from this county.

SOUTHWEST.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.	Average age of husband.		Average age of wife.	
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.		Single.	Widowed.	Single.	Widowed.
Bland.*																				
Boone,	28	–	–	–	4	9	–	–	–	–	–	–	–	–	–	41	24	39	21	25
Buchanan,	26	–	–	–	–	–	–	–	–	–	–	–	–	–	–	26	25	42	21	45
Carroll,	32	1	–	–	1	3	–	–	–	–	–	–	–	2	–	39	24	39	21	29
Fayette,	41	1	1	1	–	6	–	–	–	–	–	–	–	1	–	51	24	37	20	35
Floyd,	41	–	1	–	–	5	1	1	–	–	–	–	–	1	1	51	23	43	21	
Grayson,	16	1	–	–	–	–	–	–	–	–	–	–	–	–	–	17	24	48	20	35
Greenbrier,	27	2	–	1	6	5	1	–	–	1	–	–	–	–	27	70	25	42	22	41
Giles,	30	2	–	–	8	12	–	–	–	–	–	–	–	2	–	54	24	45	21	39
Lee,	38	2	1	1	–	–	2	–	–	–	–	–	–	–	–	44	23	45	21	31
Logan,	36	–	–	–	–	–	1	–	–	–	–	–	–	–	1	38	24	47	19	48
Mercer,	47	1	–	–	–	1	–	–	–	1	–	–	1	1	–	52	24	48	20	37
Monroe,	56	1	2	–	1	8	1	1	–	–	–	–	–	2	–	72	23	39	22	33
Montgomery,	19	1	1	1	1	4	2	–	–	–	–	–	1	–	–	30	24	42	21	
McDowell,	9	–	–	–	–	1	–	–	–	–	–	–	–	–	–	10	23	–	20	
Pulaski,	16	2	–	2	1	3	–	–	–	–	–	–	–	1	–	25	24	37	20	
Raleigh,	32	–	–	–	–	–	–	–	–	1	–	–	–	–	–	33	25	41	20	36
Russell,	44	–	1	–	–	3	1	–	–	–	–	–	–	1	1	51	24	31	21	28
Scott,	63	–	2	–	–	2	–	1	–	–	–	–	–	–	–	68	23	36	21	25
Smyth,	29	–	–	–	–	7	1	–	1	–	–	–	–	–	1	39	26	36	22	26
Tazewell,	43	2	–	–	–	11	1	1	–	–	–	–	–	1	–	59	25	38	21	17
Washington,	68	3	2	2	1	8	1	2	–	–	–	–	1	2	–	90	25	43	22	30
Wise,	38	1	–	–	–	–	–	–	–	–	–	–	–	–	–	39	23	42	20	34
Wyoming,	24	–	–	–	–	–	–	–	–	–	–	–	–	–	–	24	23	58	19	49
Wythe,	39	3	–	–	1	13	–	–	–	1	–	–	–	3	1	61	26	48	20	40
	842	23	11	8	24	101	12	6	1	4	–	–	3	17	32	1084				

* New county. Formed March 30, 1861.

NORTHWEST.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.	Average age of husband.		Average age of wife.	
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.		Single.	Widowed.	Single.	Widowed.
Barbour,	57	2	–	–	–	4	–	–	–	–	–	–	–	–	–	63	22	36	20	30
Braxton,	28	1	–	–	2	–	2	–	–	–	–	–	–	–	–	33	23	36	20	20
Brooke,	10	2	–	–	3	4	–	–	–	–	–	–	–	2	–	21	29	42	25	57
Cabell,	27	1	–	1	3	10	–	–	–	–	–	–	–	2	–	44	24	41	21	40
Calhoun,	27	–	–	–	–	–	–	1	–	–	–	–	–	–	–	28	22	35	18	39
Clay,	15	–	–	–	–	–	–	–	–	–	–	–	–	–	–	15	24	28	21	
Doddridge,	32	–	–	–	–	2	–	–	–	1	–	–	–	–	–	35	22	48	22	53
Gilmer,	19	–	–	–	–	–	–	–	–	–	–	–	–	–	–	19	26	36	19	
Hancock,	7	2	–	–	3	8	–	–	–	–	–	–	–	–	–	20	24	36	19	39
Harrison,	61	2	1	1	2	13	1	–	–	–	–	–	–	4	–	85	24	47	21	40
Jackson,	51	–	–	–	1	3	–	–	–	–	–	–	–	–	–	55	24	35	20	34
Kanawha,	48	6	1	–	15	18	2	1	–	–	–	–	–	2	–	93	25	39	20	40
Lewis,	59	1	–	–	3	6	–	–	–	–	–	–	–	2	2	73	23	39	21	30

Marion,	34	1	–	3	1	5	–	–	–	–	–	–	–	5	–	49	24	39	19	35
Marshall,	34	4	–	1	4	22	1	–	–	1	–	–	–	1	1	69	24	42	21	35
Mason,	48	1	–	–	3	5	–	–	–	–	–	–	–	4	–	61	25	46	20	35
Monongalia,	30	–	1	1	1	7	2	–	–	–	–	–	–	–	–	42				
Nicholas,	35	–	–	1	–	1	1	–	–	1	–	–	–	–	–	39	25	47	23	41
Ohio,	23	6	–	1	17	64	3	3	2	1	–	–	–	23	2	145	27	39	23	27
Pleasants,	23	–	–	–	–	–	–	–	–	–	–	–	–	1	–	24	23	24	20	
Preston,	52	4	–	–	6	6	1	–	–	–	–	–	1	5	8	83	25	42	20	32
Pocahontas,	25	2	–	–	2	1	1	–	–	1	–	–	–	1	–	33	26	30	21	40
Putnam,	43	1	–	–	–	5	–	–	–	–	–	–	–	3	1	53	25	41	22	27
Randolph,	26	–	1	–	–	3	–	–	–	–	–	–	–	1	–	31	25	47	23	
Ritchie,	39	–	–	–	–	2	–	–	–	–	–	–	–	–	–	41	25	51	21	
Roane,	41	1	–	–	–	5	1	–	–	–	–	–	–	–	–	48	25	37	21	32
Taylor,	34	2	–	–	1	12	–	–	–	–	–	–	1	6	–	56	25	39	22	
Tyler,	35	2	–	–	–	2	–	–	–	–	–	–	–	2	–	41	24	34	19	31
Tucker,	9	–	–	–	–	1	–	–	–	–	–	–	–	–	–	10	24	–	21	
Upshur,	33	–	1	–	–	4	–	–	–	1	–	–	–	–	–	39	23	34	22	33
Wayne,	46	2	–	–	–	–	–	–	–	–	–	–	–	–	–	48	25	40	20	33
Webster.*																				
Wetzel,	38	1	–	–	1	4	–	–	–	–	–	–	–	–	–	44	24	32	20	26
Wirt,	31	1	–	–	–	1	1	–	–	–	–	–	–	–	–	34	26	39	21	33
Wood,	41	2	1	–	6	20	–	–	–	–	–	–	–	1	5	76	25	39	20	32
	1161	47	6	9	75	238	16	5	2	6	–	–	2	64	19	1650				

* New county. Formed January 10, 1860.

RECAPITULATION.

DISTRICTS.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Tide Water, - -	588	97	26	30	93	349	23	44	6	14	74	4	11	105	108	1572
Piedmont, - -	868	89	15	30	27	250	25	15	3	15	–	–	3	104	176	1620
Valley, - -	609	34	9	20	75	223	20	8	3	8	–	1	2	67	14	1093
Southwest, - -	842	23	11	8	24	101	12	6	1	4	–	–	3	17	32	1084
Northwest, - -	1161	47	6	9	75	238	16	5	2	6	–	–	2	64	19	1650
Total,	4068	290	67	97	294	1161	96	78	15	47	74	5	21	357	349	7019

TABLE VI,

Exhibiting the number of births in the white, free negro and slave population in the several counties of the state in 1859; *also the proportion of said births in the aggregate to the population in* 1860, *and the excess of births over deaths—arranged by districts.*

TIDE WATER.

COUNTIES.	Population in 1860.	No. of births in 1859.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1859 to the whole population in 1860.	Proportion of deaths in 1859 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Accomack, - -	18586	238	142	14	82	6	232	1.28 per ct. or 1 in 78	.62 per ct. or 1 in 160	.66 per ct. or 1 in 151
Alexandria, - -	12652	163	147	12	10	4	159	1.28 " " 78	1.23 " " 81	.05 " " 2000
Caroline, - -	18465	710	189	14	507	12	698	3.46 " " 26	1.61 " " 62	1.85 " " 54
Charles City, - -	5609	178	48	20	110	5	173	3.12 " " 32	1.81 " " 55	1.31 " " 76
Chesterfield, - -	19017	377	219	11	147	10	367	2.00 " " 50	.84 " " 118	1.16 " " 86
Elizabeth City, -	5798	120	68	1	51	4	116	2.08 " " 48	.93 " " 107	1.15 " " 87
Essex, - -	10469	260	71	4	185	6	254	2.50 " " 40	1.08 " " 92	1.42 " " 70
Fairfax, - -	11835	110	72	1	37	4	106	.92 " " 108	.29 " " 338	.63 " " 159
Gloucester, - -	10956	316	127	–	189	4	312	2.86 " " 35	1.04 " " 96	1.82 " " 55
Greenesville, - -	6374	197	30	–	167	1	196	3.12 " " 32	1.53 " " 65	1.59 " " 63
Hanover, - -	17225	490	128	3	359	11	479	2.86 " " 35	1.35 " " 74	1.51 " " 66
Henrico, - -	23643	365	210	8	147	8	357	1.54 " " 65	.66 " " 151	.88 " " 113
Isle of Wight, - -	9977	298	154	19	125	2	296	3.03 " " 33	1.30 " " 77	1.73 " " 58
James City, - -	4186	127	36	26	65	6	121	3.03 " " 33	2.04 " " 49	.99 " " 101
King George, - -	6575	191	53	1	137	3	188	2.94 " " 34	1.14 " " 88	1.80 " " 55
King & Queen, -	10331	429	128	12	289	17	412	4.17 " " 24	1.66 " " 60	2.51 " " 39
King William, - -	8529	300	55	5	240	4	296	3.57 " " 28	1.92 " " 52	1.65 " " 60
Lancaster, - -	5151	178	61	2	115	2	176	3.45 " " 29	1.72 " " 58	1.73 " " 58

Matthews,	7091	222	101	2	119	6	216	3.12	per ct. or 1 in	32	1.37	per ct. or 1 in	73	1.75	per ct. or 1 in	57
Middlesex,	4354	143	57	–	86	–	143	3.22	" "	31	1.45	" "	69	1.77	" "	55
Nansemond,	13693	399	187	30	182	8	391	2.94	" "	34	1.28	" "	78	.66	" "	151
New Kent,	5884	103	30	4	69	3	100	1.76	" "	57	.71	" "	140	1.05	" "	95
Norfolk county,	12028	309	180	19	110	2	307	2.56	" "	39	.40	" "	251	2.16	" "	46
Northampton,	7832	209	76	6	127	6	203	2.70	" "	37	1.75	" "	57	.95	" "	105
Northumberland,	7530	105	75	–	30	1	104	1.39	" "	72	.59	" "	167	.80	" "	125
Princess Anne,	7714	179	110	–	69	2	177	2.33	" "	43	1.16	" "	86	1.17	" "	85
Prince George,	8410	211	50	9	152	1	210	2.94	" "	34	.92	" "	108	2.02	" "	49
Prince William,	8565	239	146	10	83	4	235	2.80	" "	36	.92	" "	108	1.88	" "	53
Richmond county,	6856	168	86	5	77	–	168	2.44	" "	41	1.13	" "	88	1.31	" "	76
Southampton,	12916	327	132	24	171	8	319	2.56	" "	39	1.14	" "	88	1.42	" "	70
Spotsylvania,	11048	238	76	10	152	6	232	2.17	" "	46	1.00	" "	100	1.17	" "	85
Stafford,	8555	172	81	–	91	5	167	2.00	" "	50	1.03	" "	97	.97	" "	103
Surry,	6133	98	42	9	47	2	96	1.59	" "	63	.88	" "	113	.71	" "	141
Sussex,	10175	390	91	20	279	9	381	3.46	" "	26	2.00	" "	50	1.46	" "	68
Warwick,	1740	43	10	1	32	–	43	2.50	" "	40	1.75	" "	57	.75	" "	133
Westmoreland,	8282	142	45	3	91	4	138	1.72	" "	58	.83	" "	120	.89	" "	112
York,*	4949															
Total,	357258	8714	3507	305	4932	176	8568	2.50	" "	40	1.13	" "	89	1.37	" "	73
CITIES AND TOWNS.																
Fredericksburg,	5028	133	107	9	17	1	132	2.63	" "	38	1.25	" "	80	1.37	" "	73
Norfolk,	15717	236	205	4	27	10	226	1.51	" "	66	.71	" "	141	.80	" "	125
Portsmouth,	10289	238	233	2	3	4	234	2.33	" "	43	.83	" "	121	1.92	" "	52
Richmond,	37973	234	234	–	–	–	234	.62	" "	162	.26	" "	348	.36	" "	277
Williamsburg,	1612	29	11	–	18	3	26	1.79	" "		1.56	" "	64	.23	" "	435
Total,	70619	870	790	15	65	18	852	1.23	" "	81	.56	" "	180	1.49	" "	67
Aggregates,	427877	9614	4297	320	4997	194	9420	2.27	" "	44	1.03	" "	97	1.23	" "	81

* No returns.

PIEDMONT.

COUNTIES.	Population in 1860.	No. of births in 1859.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1859 to the whole population in 1860.	Proportion of deaths in 1859 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Albemarle, - -	26625	559	208	2	349	8	551	2.17 per ct. or 1 in 46	1.13 per ct. or 1 in 88	1.04 per ct. or 1 in 96
Amelia, - -	10753	310	66	6	238	2	308	2.86 " " 35	1.56 " " 64	1.30 " " 77
Amherst, - -	14316	424	175	5	244	9	415	2.94 " " 34	1.28 " " 78	1.66 " " 60
Appomattox, - -	8889	251	85	–	166	3	248	2.86 " " 35	1.23 " " 81	1.64 " " 61
Bedford, - -	25068	535	307	7	221	10	525	2.13 " " 47	.89 " " 112	1.23 " " 81
Brunswick, - -	14811	573	128	8	437	15	558	3.85 " " 26	1.58 " " 63	2.27 " " 44
Buckingham, - -	15212	442	116	5	321	5	437	2.94 " " 34	1.22 " " 82	1.72 " " 58
Campbell, - -	19340	477	211	9	257	9	468	2.50 " " 40	.97 " " 103	1.54 " " 65
Charlotte, - -	14469	533	128	1	404	5	528	3.70 " " 27	1.69 " " 59	2.00 " " 50
Culpeper, - -	12064	252	92	–	160	6	246	2.08 " " 48	.94 " " 106	1.13 " " 88
Cumberland, - -	9961	339	84	8	247	14	325	2.94 " " 34	1.72 " " 58	1.22 " " 82
Dinwiddie, - -	11920	248	58	3	187	4	244	2.08 " " 48	1.19 " " 84	.89 " " 112
Fauquier, - -	21704	503	199	8	296	16	487	2.32 " " 43	1.19 " " 84	1.13 " " 88
Franklin, - -	20098	614	403	–	211	20	594	3.12 " " 32	1.25 " " 80	1.88 " " 53
Fluvanna, - -	10353	341	148	–	193	3	338	3.33 " " 30	1.33 " " 75	2.00 " " 50
Greene, - -	5025	148	70	–	78	9	139	2.94 " " 34	1.19 " " 84	1.76 " " 57
Goochland, - -	10656	286	77	12	197	1	285	2.70 " " 37	1.38 " " 72	1.32 " " 76

Halifax,	26521	770	277	9	484	25	745	2.94 per ct. or 1 in		34	1.28 per ct. or 1 in		78	1.66 per ct. or 1 in		60
Henry,	12105	400	209	8	183	12	388	3.33	" "	30	1.35	" "	74	2.00	" "	50
Loudoun,	21772	518	332	12	174	6	512	2.38	" "	42	.87	" "	114	1.51	" "	66
Louisa,	16698	546	157	–	389	15	531	3.22	" "	31	1.53	" "	65	1.69	" "	59
Lunenburg,	11984	482	110	2	370	13	469	4.00	" "	25	2.27	" "	44	1.72	" "	58
Madison,	8854	264	106	–	158	1	263	3.03	" "	33	1.17	" "	85	1.85	" "	54
Mecklenburg,	20096	488	115	4	369	4	484	2.44	" "	41	.95	" "	105	1.49	" "	67
Nelson,	13015	145	94	–	51	–	145	1.12	" "	89	.39	" "	255	1.37	" "	73
Nottoway,	8836	284	45	2	237	7	277	3.22	" "	31	1.49	" "	67	1.72	" "	58
Orange,	10706	325	105	1	219	14	311	3.03	" "	33	1.09	" "	91	1.92	" "	52
Patrick,	9359	265	187	–	78	4	261	2.86	" "	35	1.28	" "	78	1.58	" "	63
Pittsylvania,	28501	877	386	2	489	23	854	3.12	" "	32	1.20	" "	83	4.92	" "	52
Prince Edward,	11844	330	86	4	240	9	321	2.77	" "	36	1.75	" "	57	1.02	" "	98
Powhatan,	8391	375	96	14	265	6	369	4.55	" "	22	1.81	" "	55	2.70	" "	37
Rappahannock,	8850	155	52	–	103	1	154	1.76	" "	57	.76	" "	132	1.00	" "	100
Total,	468796	13059	4912	132	8015	279	12780	2.77	" "	36	1.25	" "	80	1.51	" "	66
TOWNS AND CITIES.																
Danville,	3639	51	32	–	19	1	50	1.41	" "	71	.55	" "	182	.86	" "	116
Lynchburg,	6857	80	57	2	21	–	80	1.16	" "	86	1.04	" "	96	.12	" "	833
Petersburg,	18278	–	–	–	–	–	–		–		2.38	" "	42			
Total,	28774	131	89	2	40	1	130	1.25	" "	80	1.78	" "	56	.13	" "	769
Aggregates,	496671	13190	5001	134	8055	280	12910	2.77	" "	36	1.28	" "	78	1.49	" "	67

VALLEY.

COUNTIES.	Population in 1860.	No. of births in 1859.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1859 to the whole population in 1860.	Proportion of deaths in 1859 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Alleghany, - -	6765	92	81	–	11	4	88	1.37 per ct. or 1 in 73	.48 per ct. or 1 in 204	.89 per ct. or 1 in 112
Augusta, - -	23844	604	454	2	148	19	585	2.56 " " 39	.98 " " 102	1.58 " " 63
Bath, - -	3676	121	81	1	39	2	119	3.33 " " 30	1.61 " " 62	1.73 " " 58
Berkeley, - -	12525	273	256	–	17	5	268	2.17 " " 46	.70 " " 142	1.47 " " 68
Botetourt, - -	11516	270	192	5	73	6	264	2.38 " " 42	.92 " " 108	1.47 " " 68
Clarke, - -	7146	185	100	–	85	4	181	2.56 " " 39	.81 " " 123	1.76 " " 57
Craig, - -	3553	90	77	–	13	1	89	2.56 " " 39	1.32 " " 75	1.25 " " 80
Frederick, - -	12153	232	195	5	32	3	229	1.92 " " 52	.70 " " 142	1.22 " " 82
Hampshire, - -	13913	297	273	1	23	4	293	2.13 " " 47	.66 " " 150	1.47 " " 68
Hardy, - -	9864	264	239	2	23	2	262	2.70 " " 37	.70 " " 142	2.00 " " 50

Highland, - -	4319	84	79	–	5	–	84	1.96	per ct. or	1 in	51	.62	per ct. or	1 in	159	1.33	per ct. or	1 in 75
Jefferson, - -	14575	242	175	4	63	2	240	1.66	"	"	60	.53	"	"	187	1.13	"	" 88
Morgan,* - -	3731																	
Page, - -	8109	292	245	17	30	10	282	3.60	"	"	28	1.49	"	"	67	2.13	"	" 47
Pendleton, - -	6165	162	156	–	6	5	157	2.63	"	"	38	.81	"	"	123	1.81	"	" 55
Roanoke, - -	8048	218	131	–	87	3	215	2.70	"	"	37	1.11	"	"	90	1.56	"	" 64
Rockbridge, - -	17250	438	324	4	110	4	434	2.56	"	"	39	1.19	"	"	84	1.37	"	" 73
Rockingham, - -	23108	666	598	9	59	12	654	2.86	"	"	35	.93	"	"	107	1.92	"	" 52
Shenandoah, - -	13896	312	300	4	8	3	309	2.27	"	"	44	.75	"	"	133	1.51	"	" 66
Warren, - -	6442	184	131	5	48	4	180	2.86	"	"	35	1.51	"	"	66	1.35	"	" 74
Total, -	210898	5026	4087	59	880	93	4933	2.38	"	"	42	.88	"	"	113	1.51	"	" 66
TOWNS.																		
Staunton, - -	3906	10	10	–	–	–	10	.26	"	"	391	.92	"	"	108	.66	"	" 151
Winchester, - -	4394	91	75	13	3	–	91	2.08	"	"	48	.82	"	"	122	1.26	"	" 79
Total, -	8300	101	85	13	3	–	101	1.22	"	"	82	.87	"	"	115	.60	"	" 166
Aggregates, -	219198	5127	4172	72	883	93	5034	2.38	"	"	42	.88	"	"	113	1.51	"	" 66

* No returns.

SOUTHWEST.

COUNTIES.	Population in 1860.	No. of births in 1859.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1859 to the whole population in 1860.	Proportion of deaths in 1859 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Boone, - -	4840	153	147	–	6	1	152	3.12 per ct. or 1 in 32	.76 per ct. or 1 in 131	2.38 per ct. or 1 in 42
Buchanan, - -	2793	92	92	–	–	7	85	3.33 " " 30	.83 " " 120	2.50 " " 40
Carroll, - -	8012	278	271	1	6	1	277	3.45 " " 29	.98 " " 102	2.50 " " 40
Fayette, - -	5997	172	166	–	6	1	171	2.50 " " 40	.75 " " 133	1.75 " " 57
Floyd, - -	8236	230	216	–	14	3	227	2.77 " " 36	1.00 " " 100	1.81 " " 55
Grayson, - -	8252	255	239	–	16	8	247	3.12 " " 32	.84 " " 119	2.27 " " 44
Greenbrier, - -	12210	327	292	2	33	15	312	2.70 " " 37	.99 " " 102	1.72 " " 58
Giles, - -	6883	230	203	–	27	8	222	3.22 " " 31	1.30 " " 77	1.90 " " 53
Lee, - -	11032	424	386	–	38	14	410	4.00 " " 25	1.09 " " 91	2.94 " " 34
Logan, - -	4938	77	74	–	3	2	75	1.56 " " 64	.42 " " 235	1.13 " " 89
Mercer, - -	6818	232	221	1	10	15	217	4.00 " " 25	.72 " " 139	3.33 " " 30
Monroe, - -	10757	306	280	6	20	7	299	2.86 " " 35	.86 " " 116	2.00 " " 50
Montgomery, - -	10615	146	122	–	24	13	133	1.37 " " 73	.28 " " 354	1.09 " " 92
McDowell, - -	1535	38	38	–	–	6	32	2.50 " " 40	.52 " " 192	2.00 " " 50
Pulaski, - -	5416	189	129	–	60	5	184	3.45 " " 29	.83 " " 120	2.63 " " 38
Raleigh, - -	3367	129	127	–	2	3	126	3.70 " " 27	.77 " " 129	2.94 " " 34
Russell, - -	10180	181	170	–	11	4	177	1.78 " " 56	.50 " " 200	1.28 " " 78
Scott, - -	12072	442	427	1	14	3	439	3.70 " " 27	1.23 " " 81	2.50 " " 40
Smyth, - -	8952	171	157	–	14	5	166	1.92 " " 52	.52 " " 192	1.41 " " 71
Tazewell, - -	9920	339	296	2	41	6	333	3.45 " " 29	1.06 " " 94	2.38 " " 42
Washington, - -	16893	307	278	2	27	3	304	1.81 " " 55	.78 " " 127	1.03 " " 97
Wise, - -	4508	181	178	–	3	1	180	4.00 " " 25	.51 " " 196	3.33 " " 30
Wyoming, - -	2861	84	84	–	–	2	82	2.94 " " 34	.55 " " 179	2.38 " " 42
Wythe, - -	12305	252	225	–	27	5	247	2.04 " " 49	.57 " " 173	1.47 " " 68
Total,	189392	5235	4818	15	402	138	5097	2.77 " " 36	.81 " " 123	1.96 " " 51

NORTHWEST.

COUNTIES.	Population in 1860.	No. of births in 1859.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1859 to the whole population in 1860.	Proportion of deaths in 1859 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Barbour, - -	8959	286	284	1	1	8	278	3.22 per ct. or 1 in 31	.94 per ct. or 1 in 106	2.27 per ct. or 1 in 44
Braxton, - -	4992	232	228	–	4	4	228	4.54 " " 22	1.09 " " 92	3.45 " " 29
Brooke, - -	5494	92	92	–	–	1	91	1.66 " " 60	.43 " " 229	1.23 " " 81
Cabell, - -	8020	257	251	–	6	6	251	3.22 " " 31	1.04 " " 96	2.17 " " 46
Calhoun, - -	2502	89	89	–	–	2	87	3.57 " " 28	1.16 " " 86	2.44 " " 41
Clay, - -	1787	73	70	–	3	2	71	4.17 " " 24	1.01 " " 99	3.22 " " 31
Doddridge, -	5203	167	167	–	–	2	165	3.22 " " 31	.98 " " 102	2.27 " " 44
Gilmer, - -	3759	115	115	–	–	2	113	3.03 " " 33	1.04 " " 96	1.96 " " 51
Hancock, - -	4445	79	79	–	–	3	76	1.78 " " 56	.51 " " 193	1.26 " " 79
Harrison, - -	13790	444	429	–	15	3	441	3.22 " " 31	.90 " " 111	2.33 " " 43
Jackson, - -	8306	296	296	–	–	8	288	3.57 " " 28	1.22 " " 82	2.33 " " 43
Kanawha, - -	16150	408	375	4	29	4	404	2.50 " " 40	.87 " " 115	1.64 " " 61
Lewis, - -	8029	194	191	–	3	–	194	2.44 " " 41	.46 " " 217	2.00 " " 50

Marion,	12721	406	406	–	–	6	400	3.22 per ct. or 1 in			31	1.08 per ct. or 1 in			92	2.17 per ct. or 1 in			46
Marshall,	13001	213	213	–	–	3	210	1.64	"	"	61	.47	"	"	213	1.17	"	"	85
Mason,	9185	423	417	–	6	4	419	4.54	"	"	22	1.31	"	"	76	3.22	"	"	31
Monongalia,	13048	314	313	1	–	11	303	2.44	"	"	41	.80	"	"	125	1.64	"	"	61
Nicholas,	4626	180	176	–	4	1	179	3.85	"	"	26	1.09	"	"	92	2.77	"	"	36
Ohio,	22422	635	634	1	–	–	635	3.85	"	"	26	1.58	"	"	63	2.27	"	"	44
Pleasants,	2945	98	98	–	–	2	96	3.33	"	"	30	.54	"	"	184	2.77	"	"	36
Preston,	13312	429	428	1	–	8	421	3.22	"	"	31	.76	"	"	131	2.50	"	"	40
Pocahontas,	3958	129	124	–	5	7	122	3.22	"	"	31	1.45	"	"	67	1.78	"	"	56
Putnam,	6304	222	199	1	22	1	221	3.57	"	"	28	1.42	"	"	70	2.17	"	"	46
Randolph,	4990	113	113	–	–	–	113	2.27	"	"	44	.40	"	"	249	1.90	"	"	53
Ritchie,	6847	234	233	–	1	2	232	3.45	"	"	29	.49	"	"	201	2.94	"	"	34
Roane,	5382	216	213	–	3	4	212	4.00	"	"	25	.82	"	"	122	3.22	"	"	31
Taylor,	7463	221	219	1	1	4	217	2.94	"	"	34	1.12	"	"	89	1.81	"	"	55
Tyler,	6517	189	189	–	–	1	188	2.94	"	"	34	.50	"	"	200	2.44	"	"	41
Tucker,	1428	55	54	1	–	–	55	3.85	"	"	26	.63	"	"	158	3.22	"	"	31
Upshur,	7292	213	208	–	5	8	205	2.94	"	"	34	.78	"	"	128	2.17	"	"	46
Wayne,	6747	222	218	–	4	2	220	3.33	"	"	30	1.05	"	"	95	2.27	"	"	44
Webster,*	1555																		
Wetzel,	6703	216	216	–	–	2	214	3.22	"	"	31	1.13	"	"	88	2.08	"	"	48
Wirt,	3751	127	127	–	–	4	123	3.45	"	"	29	.58	"	"	170	2.86	"	"	35
Wood,	11046	269	269	–	–	–	269	2.44				.85	"	"	117	1.59	"	"	63
Aggregates,	262676	7856	7733	11	112	115	7741	3.03	"	"	33	.94	"	"	106	2.08	"	"	48

* New county.

RECAPITULATION.

DISTRICTS.	Population in 1860.	No. of births in 1859.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1859 to the whole population in 1860.	Proportion of deaths in 1859 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Tide Water, -	427877	9614	4297	320	4997	194	9420	2.27 per ct. or 1 in 44	1.03 per ct. or 1 in 97	1.24 per ct. or 1 in 80
Piedmont, -	496671	13190	5001	134	8055	280	12910	2.77 " " 36	1.28 " " 78	1.49 " " 67
Valley, -	219198	5127	4172	72	883	93	5034	2.38 " " 42	.88 " " 113	1.50 " " 66
Southwest, -	189392	5235	4818	15	402	138	5097	2.77 " " 36	.81 " " 123	1.96 " " 51
Northwest, -	262676	7856	7733	11	112	115	7741	3.03 " " 33	.94 " " 106	2.08 " " 48
Aggregates, -	1595814	41022	26021	552	14449	820	40202	2.63 " " 38	1.04 " " 96	1.59 " " 63

TABLE VII,

Exhibiting the deaths in the state of Virginia in 1859; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

TIDE WATER.

COUNTIES.	Total population in 1860.	Total number of deaths in 1859.	Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Accomack,	18586	116	.62 per cent. or 1 in 160	26	31	24	31	5	18	3	32	32	14	26	32
Alexandria,	12652	156	1.23 " " 81	81	27	67	16	2	2	2	51	1	75	3	55
Caroline,	18465	297	1.61 " " 62	37	30	37	34	3	39	5	35	104	18	111	19
Charles City,	5609	102	1.81 " " 55	16	22	20	17	2	32	6	22	29	14	29	18
Chesterfield,	19015	160	.84 " " 118	32	21	43	14	5	13	5	23	36	25	39	23
Elizabeth City,	5798	54	.93 " " 107	9	31	12	15	–	–	–	–	16	40	17	26
Essex,	10469	113	1.08 " " 92	21	19	7	21	2	6	3	11	39	19	41	15
Fairfax,	11835	35	.29 " " 338	16	34	11	37	–	–	–	–	4	33	4	30
Gloucester,	10956	114	1.04 " " 96	17	11	23	10	–	–	–	–	29	22	45	15
Greenesville,	6374	98	1.53 " " 65	5	11	8	34	1	27	–	–	34	12	50	13
Hanover,	17225	231	1.35 " " 74	26	34	33	29	–	–	2	23	84	23	86	12
Henrico,	23643	157	.66 " " 151	37	19	39	17	–	–	–	–	48	27	33	21
Isle of Wight,	9977	129	1.30 " " 77	36	16	20	24	3	51	3	19	35	23	32	16
James City,	4176	85	2.04 " " 49	14	27	11	19	9	24	11	24	21	13	19	18
King George,	6575	73	1.14 " " 88	8	26	6	16	–	–	–	–	30	13	29	11
King & Queen,	10331	171	1.66 " " 60	26	28	28	16	2	38	4	59	48	19	63	17
King William,	8529	163	1.92 " " 52	9	22	12	33	3	45	2	52	62	18	75	16
Lancaster,	5154	89	1.72 " " 58	15	21	20	22	1	35	–	–	28	21	25	13
Matthews,	7091	96	1.37 " " 73	21	31	20	35	–	–	–	–	31	10	24	25

Middlesex,	4361	63	1.45 per cent. or 1 in	69	10	22	19	19	–	–	–	–	12	27	22	19
Nansemond,	13693	174	1.28 " "	78	36	19	27	19	10	29	12	24	46	23	43	13
New Kent,	5884	42	.71 " "	140	6	29	10	24	–	–	–	–	16	12	10	16
Norfolk county,	10152	106	1.04 " "	96	35	22	36	23	–	–	3	17	20	17	12	24
Northampton,	7832	136	1.75 " "	57	26	20	23	30	4	29	6	41	35	20	42	25
Northumberland,	7530	45	.59 " "	167	14	29	16	21	1	20	–	–	8	12	6	26
Princess Anne,	7714	89	1.16 " "	86	26	21	29	19	–	–	–	–	17	18	17	9
Prince George,	8410	78	.92 " "	108	4	33	5	42	1	74	3	59	40	31	25	16
Prince William,	8565	79	.92 " "	108	22	21	22	26	5	21	2	68	15	16	13	36
Richmond county,	6856	78	1.13 " "	88	20	32	22	24	1	25	3	38	13	18	19	20
Southampton,	12916	147	1.14 " "	88	38	28	26	24	9	21	3	27	34	21	37	15
Spotsylvania,	11048	110	1.00 " "	100	12	15	13	27	–	–	–	–	39	23	46	25
Stafford,	8555	88	1.03 " "	97	23	27	21	45	2	50	2	3	22	24	18	33
Surry,	6133	54	.88 " "	113	17	20	9	28	10	14	2	36	11	18	5	39
Sussex,	10175	202	2.00 " "	50	32	21	21	39	6	9	9	15	71	26	63	20
Warwick,	1740	27	1.75 " "	57	3	32	2	4	–	–	–	–	13	11	9	15
Westmoreland,	8282	69	.83 " "	120	12	21	12	28	–	–	1	2	21	9	23	13
York,*	4949															
Total,	357258	4026	1.13 " "	89	788	24	754	25	87	28	92	28	1144	21	1161	21
CITIES AND TOWNS.																
Fredericksburg,	5028	63	1.25 " "	80	17	22	21	21	6	24	2	32	12	32	5	26
Norfolk,	15717	111	.71 " "	141	32	21	47	21	1	17	–	–	15	36	16	27
Portsmouth,	10289	85	.83 " "	121	34	11	39	16	–	–	–	–	3	36	9	26
Richmond,	37973	109	.26 " "	384	42	17	42	18	1	66	–	–	8	11	16	18
Williamsburg,	1612	25	1.56 " "	64	8	32	5	10	–	–	–	–	3	19	9	39
Total,	70619	393	.56 " "	180	133	21	154	17	8	36	2	32	41	27	55	27
Aggregates,	427877	4419	1.03 " "	97	921	22	908	21	95	32	94	30	1185	24	1216	24

* No returns received.

TABLE VII—Continued—Exhibiting the causes of death, and showing the number from each cause.

TIDE WATER.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping Cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Accomack,	–	–	9	1	–	1	–	–	1	1	–	5	–	1	4	–	–	–	60	4	1	1	5	–	–	22
Alexandria,	–	4	15	2	3	1	–	6	1	1	2	5	–	4	3	–	–	–	72	16	–	4	1	2	–	14
Caroline,	–	3	22	2	6	2	1	–	–	12	7	12	3	11	11	–	4	–	107	17	2	6	10	4	1	54
Charles City,	1	–	3	1	1	2	–	–	–	1	–	–	–	5	2	–	–	–	40	6	1	2	4	–	17	16
Chesterfield,	1	2	8	3	–	3	–	3	–	22	2	6	1	8	5	1	–	–	44	6	1	1	7	1	5	30
Elizabeth City,	–	–	1	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	52							
Essex,	–	1	11	3	1	4	–	–	–	7	–	3	3	2	2	1	2	–	32	10	–	2	3	3	–	23
Fairfax,	1	2	3	–	–	–	–	–	–	5	1	–	1	4	–	–	–	–	7	–	–	2	3	–	–	6
Gloucester,	–	–	1	–	–	–	–	4	–	–	2	–	–	5	8	–	–	–	85	4	–	–	2	–	1	2
Greenesville,	1	–	–	2	–	1	–	2	–	3	–	5	–	4	13	–	1	–	50	5	–	1	2	–	–	8
Hanover,	1	1	14	2	11	2	–	4	–	11	3	10	–	7	3	3	2	–	50	17	2	5	5	2	11	65
Henrico,	1	4	12	4	3	2	2	3	–	13	10	5	1	7	9	1	1	–	21	7	–	2	7	2	11	26
Isle of Wight,	1	–	9	1	3	1	–	7	–	8	3	1	–	10	6	–	2	–	45	7	–	3	5	1	–	16
James City,	–	–	8	5	3	–	–	–	2	2	2	1	3	1	9	–	1	–	15	5	–	–	1	2	9	16
King George,	–	1	6	–	2	–	–	–	–	2	1	16	–	2	1	–	–	–	21	8	–	–	4	–	–	9
King & Queen,	2	2	11	4	3	1	–	–	3	5	13	9	–	9	9	1	2	–	13	10	4	3	6	4	11	46
King William,	–	–	13	2	–	9	–	–	–	7	2	22	–	3	13	–	–	–	41	7	–	1	3	2	2	36
Lancaster,	1	–	9	1	2	–	–	1	–	2	3	–	–	4	4	–	1	–	20	8	–	–	2	1	–	30

Matthews,	-	-	8	1	-	-	-	-	1	3	3	2	1	4	1	1	1	-	27	12	1	1	3	2	-	24
Middlesex,*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63							
Nansemond,	-	-	15	2	7	-	1	2	-	8	8	6	-	9	11	-	1	-	65	9	-	1	9	3	1	16
New Kent,	-	-	4	2	-	1	-	-	-	2	1	-	-	1	2	-	-	-	25	-	-	1	1	-	1	1
Norfolk,	1	-	13	1	-	2	1	1	3	2	7	-	-	-	8	-	-	-	39	6	1	-	4	-	-	14
Northampton,	-	-	13	-	-	1	-	-	1	5	4	1	-	7	9	1	-	-	74	-	1	6	2	2	1	8
Northumberland,	-	-	2	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	35	1	-	2	2	-	-	1
Princess Anne,	-	-	8	1	-	-	3	11	1	2	3	-	-	-	5	1	2	-	30	5	-	-	3	-	-	14
Prince George,	-	-	4	1	-	1	-	-	-	6	-	1	-	9	1	-	1	-	40	2	-	-	1	-	-	11
Prince William,	-	-	14	1	3	1	-	-	-	5	4	-	-	4	1	-	1	-	20	7	1	2	1	5	-	9
Richmond,	-	-	2	-	-	-	-	-	-	8	-	-	-	1	-	-	-	-	60	2	2	-	1	-	-	2
Southampton,	1	1	10	-	1	3	-	1	-	5	1	2	-	4	4	1	2	-	61	10	-	4	6	1	11	18
Spotsylvania,	-	1	19	4	-	6	-	-	-	10	2	-	-	7	2	-	3	-	22	7	-	1	4	1	-	21
Stafford,	1	-	11	2	-	5	1	-	2	3	-	-	-	6	12	-	-	-	16	7	1	1	1	2	1	16
Surry,	-	1	4	-	-	2	-	2	1	8	-	-	-	6	1	-	1	-	9	5	-	-	1	-	2	11
Sussex,	5	2	12	1	-	7	-	1	-	8	5	12	-	7	14	1	3	-	52	12	4	3	9	-	15	29
Warwick,	-	-	1	-	-	-	-	-	1	1	-	-	-	1	-	-	-	-	16	1	-	1	-	-	1	4
Westmoreland,	1	-	5	1	-	2	-	1	4	1	-	13	-	2	-	-	-	-	16	2	-	3	3	-	-	15
York.																										
Total,	19	25	300	53	49	60	9	49	21	180	89	137	13	156	174	12	31	-	1448	225	22	59	121	40	101	633
CITIES & TOWNS.																										
Fredericksburg,	1	-	14	-	-	-	-	1	-	-	-	-	-	3	3	-	-	-	27	1	-	1	-	-	-	12
Norfolk,	2	1	16	-	1	1	1	4	1	3	-	-	-	6	3	-	-	-	12	8	-	6	4	2	1	39
Portsmouth,	1	2	11	2	1	-	1	-	-	6	1	2	1	1	1	1	-	-	16	1	1	2	-	-	8	26
Richmond,	2	4	8	4	2	-	-	-	-	3	5	8	1	5	13	-	1	-	20	3	-	1	2	-	4	23
Williamsburg,	-	-	2	1	-	-	-	-	2	-	-	-	-	2	1	-	-	-	6	3	-	2	-	2	-	4
Total,	6	7	54	7	4	1	2	5	3	12	6	10	2	17	21	1	1	-	81	16	1	12	6	4	13	104
Aggregates,	25	32	351	60	53	61	11	54	24	192	95	147	15	173	195	13	32	-	1529	241	23	71	127	44	114	737

*No diseases reported.

TABLE VII—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1859.

TIDE WATER.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1859.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Accomack,	44	13	3	2	1	4	1	6	4	4	6	9	8	8	2	1	-	116
Alexandria,	32	9	10	5	3	7	3	7	17	18	10	9	13	10	2	1	-	156
Caroline,	120	14	9	-	2	4	11	7	21	23	16	21	23	22	2	2	-	297
Charles City,	33	4	4	5	1	8	9	2	10	5	5	5	6	2	3	-	-	102
Chesterfield,	46	8	2	3	7	17	11	12	15	3	9	11	8	1	6	1	-	160
Elizabeth City,	17	8	1	-	-	4	4	1	3	3	2	5	2	4	-	-	-	54
Essex,	23	34	5	2	-	4	6	7	6	6	6	3	5	3	2	-	1	113
Fairfax,	11	1	-	-	1	-	1	1	4	4	4	2	2	-	4	-	-	35
Gloucester,	56	12	3	1	3	4	4	2	7	8	2	6	2	4	-	-	-	114
Greenesville,	38	19	4	-	1	5	4	3	8	-	7	4	2	2	1	-	-	98
Hanover,	86	45	4	2	3	14	1	11	17	6	7	12	10	6	5	2	-	231
Henrico,	42	32	8	4	2	7	2	7	7	7	14	8	10	4	2	1	-	157
Isle of Wight,	46	6	7	5	1	7	5	4	12	5	7	5	8	3	5	3	-	129
James City,	25	3	1	4	2	3	6	6	8	9	6	3	6	2	1	-	-	85
King George,	32	3	4	6	3	3	1	-	4	3	3	7	2	-	2	-	-	73
King & Queen,	65	7	6	6	4	10	2	8	15	4	8	11	5	12	5	3	-	171
King William,	51	14	16	9	2	1	4	4	13	10	10	7	11	5	3	3	-	163
Lancaster,	39	4	1	2	1	6	1	1	3	10	6	4	7	2	-	2	-	89

Matthews,	30	5	2	–	4	3	4	5	11	9	7	4	4	4	1	2	1	96
Middlesex,	19	4	3	–	1	3	4	4	6	3	6	2	3	4	1	–	–	63
Nansemond,	48	24	5	3	3	8	8	10	13	14	7	10	8	7	5	–	1	174
New Kent,	11	4	4	–	–	3	3	2	4	4	2	1	2	1	–	1	–	42
Norfolk,	29	5	8	1	3	5	5	7	12	1	6	13	5	5	1	–	–	106
Northampton,	45	7	1	3	2	4	4	11	11	10	10	5	8	10	2	2	1	135
Northumberland,	9	3	4	3	2	1	–	1	9	8	–	1	2	1	1	–	–	45
Princess Anne,	27	5	3	3	1	10	4	6	7	6	7	4	3	2	–	1	–	89
Prince George,	20	5	2	–	1	3	6	2	3	7	7	4	8	4	3	1	2	78
Prince William,	27	3	1	2	1	4	2	3	8	7	5	4	4	4	3	1	–	79
Richmond,	29	3	–	2	–	2	2	3	7	5	6	9	7	3	–	–	–	78
Southampton,	54	6	5	2	4	6	4	13	5	11	10	4	12	4	6	1	–	147
Spotsylvania,	32	6	4	2	1	2	5	4	9	14	8	12	2	5	3	1	–	110
Stafford,	25	2	5	1	1	2	2	1	4	6	9	7	8	9	4	2	–	88
Surry,	14	3	3	3	2	1	2	2	8	2	4	2	1	3	3	1	–	54
Sussex,	47	17	3	8	3	8	14	13	18	14	13	19	11	6	6	1	1	202
Warwick,	13	–	2	–	1	–	2	1	3	–	2	2	–	–	1	–	–	27
Westmoreland,	28	2	5	3	2	4	–	7	4	2	2	3	6	–	–	1	–	69
York.																		
Total,	1313	340	148	92	69	177	147	184	316	251	239	238	224	162	85	34	7	4026
CITIES AND TOWNS.																		
Fredericksburg,	23	4	2	–	–	2	–	2	3	7	5	2	8	2	2	1	–	63
Norfolk,	30	10	1	–	1	8	4	19	8	11	4	8	2	5	–	–	–	111
Portsmouth,	31	10	2	3	2	6	2	3	7	6	5	4	2	1	1	–	–	85
Richmond,	34	19	2	5	–	6	6	4	3	7	5	7	3	7	1	–	–	109
Williamsburg,	5	–	2	1	–	2	1	–	2	4	1	3	2	–	2	–	–	25
Total,	123	43	9	9	3	24	13	28	23	35	20	24	17	15	6	1	–	393
Aggregates,	1436	383	157	101	72	201	160	212	339	286	259	262	241	177	91	35	7	4419

TABLE VII—Continued—(Tide Water).

The proportion which each age at death bears to the whole number of deaths.					Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.					
Under 1 year,	-	-	-	3.07 per cent.	Under 1 year,	-	-	32.49 per cent. or 1 in		3.08
From 1 to 2 years,	-	-	-	11.60 "	From 1 to 2 years,	-	-	8.67 "	"	12.53
From 2 to 3 years,	-	-	-	28.15 "	From 2 to 3 years,	-	-	3.57 "	"	28
From 3 to 4 years,	-	-	-	43.75 "	From 3 to 4 years,	-	-	2.27 "	"	44
From 4 to 5 years,	-	-	-	61.37 "	From 4 to 5 years,	-	-	1.64 "	"	61
From 5 to 10 years,	-	-	-	21.98 "	From 5 to 10 years,	-	-	4.54 "	"	22
From 10 to 15 years,	-	-	-	27.62 "	From 10 to 15 years,	-	-	3.57 "	"	28
From 15 to 20 years,	-	-	-	20.84 "	From 15 to 20 years,	-	-	4.76 "	"	21
From 20 to 30 years,	-	-	-	13.03 "	From 20 to 30 years,	-	-	7.69 "	"	13
From 30 to 40 years,	-	-	-	15.45 "	From 30 to 40 years,	-	-	6.66 "	"	15
From 40 to 50 years,	-	-	-	17.06 "	From 40 to 50 years,	-	-	5.88 "	"	17
From 50 to 60 years,	-	-	-	16.86 "	From 50 to 60 years,	-	-	6.25 "	"	16
From 60 to 70 years,	-	-	-	18.33 "	From 60 to 70 years,	-	-	5.55 "	"	18
From 70 to 80 years,	-	-	-	24.96 "	From 70 to 80 years,	-	-	4.17 "	"	24
From 80 to 90 years,	-	-	-	48.56 "	From 80 to 90 years,	-	-	2.08 "	"	48
From 90 to 100 years,	-	-	-	126.25 "	From 90 to 100 years,	-	-	.80 "	"	126
Over 100 years,	-	-	-	631.23 "	Over 100 years,	-	-	.16 "	"	631

TABLE VII—Continued—Exhibiting the deaths in the state of Virginia in 1859; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

PIEDMONT.

COUNTIES.	Total population in 1860.	Total number of deaths in 1859.	Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Albemarle,	26625	301	1.13 per cent. or 1 in 88	62	27	47	25	3	34	3	31	92	19	94	17
Amelia,	10753	167	1.56 " " 64	13	52	23	25	–	–	–	–	63	20	68	14
Amherst,	14316	182	1.28 " " 78	32	34	32	28	2	11	3	20	.63	19	50	13
Appomattox,	8889	110	1.23 " " 81	28	38	22	29	–	–	–	–	31	23	29	23
Bedford,	25068	225	.89 " " 112	57	24	51	21	–	–	1	12	47	16	69	17
Brunswick,	14811	233	1.58 " " 63	22	37	23	31	3	34	4	48	105	26	76	25
Buckingham,	15212	184	1.22 " " 82	25	22	20	24	1	75	1	45	66	19	71	18
Campbell,	19286	187	.97 " " 103	37	27	39	22	1	28	–	–	52	21	58	16
Charlotte,	14469	245	1.69 " " 59	20	48	25	33	1	26	–	–	104	19	95	25
Culpeper,	12064	113	.94 " " 106	23	35	24	26	–	–	–	–	33	20	33	23
Cumberland,	9961	170	1.72 " " 58	16	31	21	30	1	–	6	19	62	27	64	21
Dinwiddie,	11920	143	1.19 " " 84	16	20	19	23	3	21	–	–	51	18	54	15
Fauquier,	21704	259	1.19 " " 84	52	17	54	33	–	–	1	1.50	65	25	87	16
Franklin,	20098	247	1.25 " " 80	63	18	56	28	1	69	1	73	62	19	64	16
Fluvanna,	10353	138	1.33 " " 75	31	21	16	34	2	9	1	10	42	26	46	25

Greene,	5025	60	1.19	per cent.	or 1 in	84	14	26	10	29	–	–	–	–	16	13	20	13
Goochland,	10656	148	1.38	"	"	72	23	20	10	25	1	40	5	41	56	32	53	23
Halifax,	26521	339	1.28	"	"	78	49	27	59	28	–	–	3	9	111	17	117	16
Henry,	12105	163	1.35	"	"	74	47	24	46	23	4	5	–	–	39	16	27	18
Loudoun,	21772	191	.87	"	"	114	63	42	55	32	4	46	4	25	24	21	41	27
Louisa,	16698	254	1.53	"	"	65	33	30	40	25	–	–	1	2	101	19	79	23
Lunenburg,	11984	269	2.27	"	"	44	27	25	28	17	–	–	1	18	106	26	107	21
Madison,	8854	104	1.17	"	"	85	10	35	19	25	–	–	–	–	41	12	34	15
Mecklenburg,	20096	190	.95	"	"	105	19	47	15	31	1	26	–	–	68	29	87	18
Nelson,	13015	51	.39	"	"	255	16	13	10	21	–	–	–	–	12	15	13	20
Nottoway,	8836	136	1.49	"	"	67	9	11	9	28	1	.42	–	–	55	19	62	24
Orange,	10706	117	1.09	"	"	91	8	21	17	17	–	–	–	–	50	25	42	15
Patrick,	9359	120	1.28	"	"	78	48	25	38	34	–	–	–	–	15	15	19	20
Pittsylvania,	27656	344	1.25	"	"	80	57	23	71	27	1	.17	3	24	96	16	116	16
Prince Edward,	11844	207	1.75	"	"	57	22	37	15	25	5	28	4	11	81	17	80	13
Powhatan,	8391	150	1.81	"	"	55	18	23	15	22	1	.02	–	–	63	21	53	18
Rappahannock,	8850	67	.76	"	"	132	12	28	16	47	–	–	–	–	21	16	18	16
Total,	467897	5814	1.25	"	"	80	972	28	945	27	36	25	42	24	1893	20	1926	19
CITIES AND TOWNS.																		
Danville,	3639	20	.55	"	"	182	4	29	8	13	–	–	–	–	6	20	2	11
Lynchburg,	6857	71	1.04	"	"	96	11	10	16	18	2	4	1	.50	18	22	23	16
Petersburg,	18278	426	2.38	"	"	42	122	18	118	24	13	29	13	27	76	24	84	27
Total,	28774	517	1.78	"	"	56	137	19	142	18	15	16	14	13	100	22	109	18
Aggregates,	496671	6331	1.28	"	"	78	1109	23	1087	22	51	20	56	18	1993	21	2035	18

TABLE VII—Continued—Exhibiting the causes of death, and showing the number from each cause.

PIEDMONT.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Albemarle, -	2	10	14	4	2	11	–	4	–	15	11	15	2	15	27	1	1	–	74	26	3	4	8	3	19	30
Amelia, -	–	4	8	–	–	5	–	–	–	9	–	3	–	6	7	2	–	–	94	5	2	2	3	–	3	14
Amherst, -	2	1	1	6	1	2	–	–	1	14	4	–	1	9	13	–	3	–	95	9	–	–	8	4	1	7
Appomattox, -	–	–	13	2	–	–	–	–	–	2	2	7	–	4	7	–	2	–	26	9	–	–	10	3	3	20
Bedford, -	–	–	12	5	13	1	–	1	–	10	12	42	2	4	9	1	6	–	60	11	1	–	10	2	1	22
Brunswick, -	–	8	9	1	10	–	1	–	–	2	8	27	–	18	15	2	1	–	67	22	1	5	5	5	–	26
Buckingham, -	–	1	13	1	3	–	1	5	–	2	5	8	–	15	7	–	1	–	64	14	–	2	5	–	2	35
Campbell, -	–	1	15	2	2	–	1	1	–	17	4	7	3	8	8	–	2	–	38	17	1	3	6	1	7	43
Charlotte, -	–	–	13	1	2	2	3	–	–	6	12	23	2	19	27	3	5	–	28	24	1	3	3	3	–	65
Culpeper, -	2	–	9	2	5	1	1	–	1	11	3	–	–	10	3	–	1	–	35	3	–	2	4	–	2	18
Cumberland, -	2	1	10	4	–	4	–	–	–	5	2	3	1	11	21	–	6	–	33	9	–	2	8	3	14	31
Dinwiddie, -	–	1	5	6	1	4	–	2	–	21	–	1	1	6	6	–	–	–	62	6	–	1	3	–	–	17
Fauquier, -	3	1	17	4	11	6	1	–	–	10	–	2	–	23	21	1	7	–	69	8	6	6	9	7	–	47
Franklin, -	2	2	14	5	18	–	–	3	–	–	4	9	–	4	11	1	3	–	108	6	2	2	1	2	13	37
Fluvanna, -	1	1	10	–	7	–	–	1	–	5	3	5	–	8	13	1	4	–	30	11	1	3	5	4	1	24
Greene, -	–	–	1	2	1	–	–	–	–	–	7	1	–	3	–	–	–	–	41	1	–	–	1	1	–	1

Goochland, -	2	1	5	2	-	5	1	7	-	6	-	2	-	18	7	1	6	-	25	11	-	1	8	5	6	29
Halifax, -	2	5	11	4	1	4	19	1	1	12	13	46	6	22	14	1	4	-	69	22	2	1	15	5	1	58
Henry, -	1	-	9	6	3	-	1	15	-	7	12	3	-	6	9	1	-	-	31	15	-	4	8	1	1	30
Loudoun, -	1	2	26	-	-	-	-	6	-	16	2	-	-	12	10	2	1	-	43	13	6	4	12	9	1	25
Louisa, -	2	4	18	2	2	-	-	7	1	27	4	13	-	11	24	-	5	-	59	18	1	3	9	2	4	38
Lunenburg, -	-	2	8	1	1	-	-	1	-	-	4	10	2	8	18	1	2	-	174	4	-	1	13	-	-	19
Madison, -	-	-	3	1	-	-	-	-	-	-	6	-	-	11	1	-	-	-	69	6	-	-	1	-	6	-
Mecklenburg, -	2	3	17	10	2	-	1	3	-	12	2	14	4	8	13	-	1	-	41	15	2	2	12	3	-	23
Nelson, -	-	-	4	1	1	5	-	-	-	-	3	1	-	1	2	-	-	-	20	2	-	-	3	2	2	4
Nottoway, -	2	5	7	4	2	4	1	-	-	3	-	2	2	10	15	1	1	-	18	7	1	-	7	1	1	42
Orange, -	-	2	8	2	-	2	-	-	-	14	2	2	-	3	15	2	-	-	29	7	-	1	6	-	5	17
Patrick, -	-	-	5	2	23	-	-	14	-	-	16	-	-	6	13	-	1	-	25	1	-	-	3	1	1	9
Pittsylvania, -	1	1	24	3	8	-	1	1	2	31	10	34	2	13	11	-	4	-	104	28	1	6	8	3	5	43
Prince Edward, -	1	1	8	2	3	-	-	1	-	7	7	39	2	9	11	3	4	-	63	7	2	-	4	1	2	30
Powhatan, -	-	8	8	2	1	1	-	2	-	11	2	3	-	6	12	-	4	-	19	9	1	2	5	1	1	52
Rappahannock, -	-	2	3	1	-	-	-	-	-	1	1	-	-	6	4	-	1	-	23	3	1	1	2	3	-	15
Total, -	28	67	329	88	123	57	32	75	6	276	161	322	30	313	374	24	76	-	1694	349	35	61	205	75	102	912
CITIES & TOWNS.																											
Danville, -	-	2	1	-	-	-	-	-	-	1	-	-	-	1	-	2	-	-	1	2	-	2	-	2	4	2
Lynchburg, -	2	1	7	1	-	-	1	1	-	4	1	7	-	1	2	-	2	-	18	-	-	5	4	-	4	10
Petersburg, -	1	7	59	7	9	5	3	3	3	12	7	10	-	7	21	3	2	-	52	18	8	6	20	7	39	117
Total, -	3	10	67	8	9	5	4	4	3	17	8	17	-	9	23	5	4	-	71	20	8	13	24	9	47	129
Aggregates, -	31	77	396	96	132	62	36	79	9	293	169	339	30	322	397	29	80	-	1765	369	43	74	229	84	149	1041

TABLE VII—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1859.

PIEDMONT.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1859.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Albemarle, - - -	62	40	18	13	7	22	14	13	23	17	13	12	12	25	9	-	1	301
Amelia, - - -	25	19	16	11	9	10	4	7	12	20	7	4	12	6	5	-	-	167
Amherst, - - -	58	14	8	7	1	9	4	4	21	14	8	7	7	8	9	3	-	182
Appomattox, - - -	29	10	3	1	2	4	1	5	10	5	8	9	11	7	4	1	-	110
Bedford, - - -	91	17	12	12	3	6	7	7	14	8	9	5	11	16	4	3	-	225
Brunswick, - - -	78	22	9	6	7	7	4	9	17	11	10	9	17	18	8	1	-	233
Buckingham, - - -	68	21	5	3	2	11	6	8	11	7	4	10	11	11	4	2	-	184
Campbell, - - -	61	9	13	4	-	8	3	14	20	11	14	5	10	6	6	3	-	187
Charlotte, - - -	70	16	14	4	2	10	9	5	22	16	14	18	14	14	11	5	1	245
Culpeper, - - -	40	7	1	3	2	2	2	2	9	9	6	12	4	7	6	1	-	113
Cumberland, - - -	27	14	10	11	7	15	8	6	12	9	9	8	13	11	9	-	1	170
Dinwiddie, - - -	42	14	8	4	5	10	5	7	12	9	4	7	5	6	4	1	-	143
Fauquier, - - -	68	32	8	2	5	10	14	11	27	16	7	16	16	16	9	2	-	259
Franklin, - - -	79	34	6	2	4	9	10	17	18	16	12	14	8	13	5	-	-	247

Fluvanna,	46	19	3	1	2	6	2	3	13	9	8	6	7	5	4	2	2	138
Greene,	16	14	2	–	–	6	4	2	2	3	2	5	2	1	–	1	–	60
Goochland,	51	30	4	–	1	4	3	3	7	4	6	12	9	8	3	2	1	148
Halifax,	113	62	5	10	3	10	19	17	24	20	8	13	11	13	7	4	–	339
Henry,	41	30	7	8	–	8	3	11	16	10	6	5	5	4	4	2	–	163
Loudoun,	39	11	3	3	2	12	9	9	12	12	15	18	15	14	15	2	–	191
Louisa,	65	17	13	15	5	11	11	15	22	18	12	11	17	12	8	2	–	254
Lunenburg,	160	10	4	2	–	10	3	4	18	13	9	7	11	6	9	3	–	269
Madison,	44	8	6	2	2	3	2	5	7	5	–	5	3	8	4	–	–	104
Mecklenburg,	45	12	10	7	3	10	4	12	20	5	10	13	15	9	15	–	–	190
Nelson,	15	5	2	5	1	1	6	1	4	2	1	3	–	4	–	1	–	51
Nottoway,	48	8	6	5	1	8	5	10	9	5	3	3	6	10	5	2	2	136
Orange,	22	8	2	8	1	15	9	8	13	8	4	8	5	4	2	–	–	117
Patrick,	29	5	6	2	4	5	12	7	8	4	8	5	8	5	9	3	–	120
Pittsylvania,	98	41	22	14	4	14	14	22	32	8	15	16	12	18	12	1	1	314
Prince Edward,	79	27	6	4	2	6	9	15	13	10	5	9	12	–	9	1	–	207
Powhatan,	53	7	10	5	4	5	6	3	15	8	9	9	5	7	3	1	–	150
Rappahannock,	18	5	2	2	2	2	2	8	2	6	2	1	3	6	5	–	1	67
Total,	1780	588	244	176	93	269	214	273	465	318	248	285	297	298	207	49	10	5814
CITIES AND TOWNS.																		
Danville,	2	2	–	3	–	1	2	3	2	1	2	1	–	–	1	–	–	20
Lynchburg,	26	2	3	4	–	4	5	3	7	6	3	5	2	1	–	–	–	71
Petersburg,	102	12	16	18	9	32	18	22	49	39	38	28	28	9	4	1	1	426
Total,	130	16	19	25	9	37	25	28	58	46	43	34	30	10	5	1	1	517
Aggregates,	1910	604	263	201	102	306	239	301	523	364	291	319	327	308	212	50	11	6331

TABLE VII—Continued—(Piedmont).

The proportion which each age at death bears to the whole number of deaths.					Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.					
Under 1 year,	-	-	-	3.31 per cent.	Under 1 year,	-	-	30.21 per cent. or 1 in		3.31
From 1 to 2 years,	-	-	-	10.48 "	From 1 to 2 years,	-	-	9.54 "	"	10.48
From 2 to 3 years,	-	-	-	24.07 "	From 2 to 3 years,	-	-	4.17 "	"	24
From 3 to 4 years,	-	-	-	31.49 "	From 3 to 4 years,	-	-	3.22 "	"	31
From 4 to 5 years,	-	-	-	62.07 "	From 4 to 5 years,	-	-	1.61 "	"	62
From 5 to 10 years,	-	-	-	20.69 "	From 5 to 10 years,	-	-	4.76 "	"	21
From 10 to 15 years,	-	-	-	26.49 "	From 10 to 15 years,	-	-	3.84 "	"	26
From 15 to 20 years,	-	-	-	21.03 "	From 15 to 20 years,	-	-	4.76 "	"	21
From 20 to 30 years,	-	-	-	12.10 "	From 20 to 30 years,	-	-	8.33 "	"	12
From 30 to 40 years,	-	-	-	17.39 "	From 30 to 40 years,	-	-	5.88 "	"	17
From 40 to 50 years,	-	-	-	21.75 "	From 40 to 50 years,	-	-	4.54 "	"	22
From 50 to 60 years,	-	-	-	19.84 "	From 50 to 60 years,	-	-	5.00 "	"	20
From 60 to 70 years,	-	-	-	19.36 "	From 60 to 70 years,	-	-	5.26 "	"	19
From 70 to 80 years,	-	-	-	20.55 "	From 70 to 80 years,	-	-	4.76 "	"	21
From 80 to 90 years,	-	-	-	29.86 "	From 80 to 90 years,	-	-	3.33 "	"	30
From 90 to 100 years,	-	-	-	126.60 "	From 90 to 100 years,	-	-	.80 "	"	126
Over 100 years,	-	-	-	575.54 "	Over 100 years,	-	-	.17 "	"	575

TABLE VII—Continued—Exhibiting the deaths in the state of Virginia in 1859; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

VALLEY.

COUNTIES.	Total population in 1860.	Total number of deaths in 1859.	Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Alleghany, - - -	6765	33	.48 per cent. or 1 in 204	15	18	13	20	–	–	–	–	4	43	1	80
Augusta, - - -	23844	234	.98 " " 102	74	27	99	31	1	80	2	36	27	25	31	24
Bath, - - -	3676	59	1.61 " " 62	18	26	24	28	–	–	–	–	12	21	5	18
Berkeley, - - -	12525	88	.70 " " 142	35	20	38	17	–	–	–	–	4	13	11	11
Botetourt, - - -	11516	106	.92 " " 108	44	33	28	37	–	–	1	.08	15	24	18	19
Clarke, - - -	7146	58	.81 " " 123	14	30	12	26	–	–	–	–	12	15	20	26
Craig, - - -	3553	47	1.32 " " 75	16	15	25	29	–	–	–	–	4	6	2	53
Frederick, - - -	12153	85	.70 " " 142	33	30	27	28	1	55	2	25	10	11	12	20
Hampshire, - - -	13913	93	.66 " " 150	35	27	54	26	–	–	–	–	1	26	3	5

Hardy,	9864	69	.70 per cent. or 1 in	142	26	32	31	31	–	–	1	21	6	20	5	13
Highland,	4319	27	.62 " "	159	12	20	15	22								
Jefferson,	14575	78	.53 " "	187	25	25	24	32	3	21	–	–	12	26	14	22
Morgan,	3731															
Page,	8109	118	1.49 " "	67	43	28	50	31	3	16	1	2	9	8	12	20
Pendleton,	6165	50	.81 " "	123	23	25	25	23	–	–	–	–	–	–	2	.50
Roanoke,	8048	89	1.11 " "	90	20	26	29	24	3	9	4	49	19	13	14	12
Rockbridge,	17250	205	1.19 " "	84	63	26	75	31	4	41	4	27	27	26	32	20
Rockingham,	23408	219	.93 " "	107	95	23	90	20	4	19	2	13	18	29	10	18
Shenandoah,	13896	104	.75 " "	133	46	32	53	22	–	–	–	–	1	23	4	22
Warren,	6442	97	1.51 " "	66	36	20	26	24	–	–	2	33	16	16	17	14
Total,	210898	1859	.88 " "	113	673	25	738	26	19	34	19	23	197	20	213	22
TOWNS.																
Staunton,	3906	36	.92 " "	108	18	25	7	29	–	–	–	–	7	21	4	37
Winchester,	4394	36	.82 " "	122	15	36	15	38	2	9	1	17	–	–	3	30
Total,	8300	72	.87 " "	115	33	–	22	–	2	–	1	–	7	–	7	
Aggregates,	219198	1931	.88 " "	113	706	30	760	33	21	9	20	17	204	21	220	33

TABLE VII—Continued—Exhibiting the causes of death, and showing the number from each cause.

VALLEY.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Alleghany, -	–	–	2	3	2	7	–	–	–	4	1	–	–	1	1	–	–	–	6	1	–	–	1	–	–	4
Augusta, -	2	1	32	5	7	–	3	1	–	6	2	3	5	22	11	–	2	–	81	3	3	1	8	5	18	13
Bath, -	–	–	3	2	1	–	–	–	–	14	–	–	–	–	2	–	2	–	20	2	2	–	3	–	1	7
Berkeley, -	–	2	14	6	7	2	–	1	–	5	6	–	4	2	6	–	1	–	11	–	1	–	2	4	–	14
Botetourt, -	–	4	9	4	–	4	–	–	–	4	7	–	1	9	13	–	2	–	22	2	1	3	8	1	1	11
Clarke, -	–	1	7	–	–	3	–	1	–	2	–	–	1	6	3	–	3	–	7	3	–	1	1	1	–	18
Craig, -	–	–	1	1	4	–	–	–	–	1	2	–	–	1	5	–	2	–	15	1	–	–	3	2	–	9
Frederick, -	–	2	18	1	1	2	–	–	–	8	2	1	1	3	5	1	–	–	14	2	1	–	5	1	3	14
Hampshire, -	–	2	8	2	7	7	1	–	–	2	–	–	–	3	–	–	–	–	29	2	–	2	10	2	2	14

Hardy,	-	-	2	8	2	-	-	1	-	-	-	-	-	-	3	3	-	-	-	15	8	2	6	-	-	1	18
Highland,	-	-	-	5	2	5	-	-	1	-	1	-	-	-	2	1	-	-	-	7	-	-	1	-	-	-	2
Jefferson,	-	-	4	6	2	-	-	-	-	-	3	1	-	-	7	5	-	1	-	18	12	-	2	-	-	-	17
Morgan.																											
Page,	-	-	-	1	1	11	-	-	-	-	11	2	1	-	8	12	-	-	1	25	7	2	5	8	2	1	14
Pendleton,	-	-	-	3	-	3	-	-	-	-	4	1	-	-	2	-	-	-	-	18	3	1	-	3	1	-	11
Roanoke,	-	-	1	7	3	4	2	-	-	-	7	1	9	-	5	10	-	1	-	14	4	-	4	-	-	1	16
Rockbridge,	-	1	3	17	4	4	17	-	1	1	16	6	-	1	8	11	1	5	4	26	9	-	4	7	5	14	40
Rockingham,	-	1	2	17	6	18	1	-	8	-	5	5	9	2	9	20	4	-	-	52	12	-	2	8	3	5	30
Shenandoah,	-	1	-	13	-	7	-	1	3	-	3	7	-	-	3	2	1	-	-	16	3	1	4	8	2	-	29
Warren,	-	-	-	4	-	11	-	-	-	-	3	1	-	-	3	5	-	-	-	60	2	-	3	2	-	-	3
Total,	-	5	24	178	44	95	45	6	16	1	99	44	23	15	97	115	7	19	5	456	76	14	38	77	29	47	284
TOWNS.																											
Staunton,	-	1	-	7	1	-	-	1	-	-	-	-	-	-	1	2	-	-	-	5	2	-	1	1	1	1	12
Winchester,	-	-	2	10	-	1	1	-	-	-	-	-	-	-	4	1	1	-	-	3	-	1	-	1	3	-	8
Total,	-	1	2	17	1	1	1	1	-	-	-	-	-	-	5	3	1	-	-	8	2	1	1	2	4	1	20
Aggregates,	-	6	26	195	45	96	46	7	16	1	99	44	23	15	102	118	8	19	5	464	78	15	39	79	33	48	304

TABLE VII—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1859.

VALLEY.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1859.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Alleghany,	6	3	2	–	–	2	2	1	6	2	5	1	2	–	1	–	–	33
Augusta,	56	23	18	3	5	10	6	13	14	10	11	15	15	14	17	4	–	234
Bath,	11	5	1	3	1	2	1	6	9	4	1	7	2	5	1	–	–	59
Berkeley,	39	8	3	2	2	1	4	4	6	3	5	3	3	2	3	–	–	88
Botetourt,	21	6	4	3	3	3	4	3	12	9	10	6	4	6	10	2	–	106
Clarke,	21	–	–	2	1	3	1	3	6	4	4	2	3	4	2	2	–	58
Craig,	13	4	2	1	2	3	1	4	1	3	2	2	5	3	1	–	–	47
Frederick,	27	9	1	2	–	4	2	2	11	3	4	4	10	2	1	3	–	85
Hampshire,	28	12	5	1	–	3	–	3	11	5	4	9	5	5	2	–	–	93
Hardy,	32	5	2	–	–	1	1	1	8	5	2	3	3	4	2	–	–	69
Highland,	8	4	1	–	–	–	3	–	3	4	–	–	1	2	–	1	–	27

Jefferson,	24	4	2	–	–	4	5	2	8	4	5	5	6	5	3	–	1*	78
Morgan,																		
Page,	28	10	12	1	1	6	3	3	16	6	4	5	10	5	5	3	–	118
Pendleton,	14	6	2	3	–	1	5	–	3	2	1	2	6	2	2	1	–	50
Roanoke,	24	9	2	6	2	2	3	4	16	1	2	2	6	1	8	1	–	89
Rockbridge,	38	9	6	4	4	18	13	18	23	9	7	14	17	18	6	1	–	205
Rockingham,	64	19	8	4	15	4	8	4	21	9	8	14	16	14	11	–	–	219
Shenandoah,	33	5	1	1	4	4	3	3	7	10	6	8	7	8	3	1	–	104
Warren,	26	9	6	3	3	5	3	4	10	7	5	3	7	3	3	–	–	97
Total,	513	150	78	39	43	76	68	78	191	100	86	105	128	103	81	19	1	1859
TOWNS.																		
Staunton,	6	4	1	–	–	3	2	2	4	3	2	2	3	3	–	1	–	36
Winchester,	8	2	–	–	–	1	2	3	3	3	1	4	6	1	2	–	–	36
Total,	14	6	1	–	–	4	4	5	7	6	3	6	9	4	2	1	–	72
Aggregates,	527	156	79	39	43	80	72	83	198	106	89	111	137	107	83	20	1	1931

*115 years old.

TABLE VII—Continued—(Valley).

The proportion which each age at death bears to the whole number of deaths.		Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.			
Under 1 year,	3.66 per cent.	Under 1 year,	25.00 per ct. or 1 in		4
From 1 to 2 years,	12.38 "	From 1 to 2 years,	8.33 "	"	12
From 2 to 3 years,	24.44 "	From 2 to 3 years,	4.17 "	"	24
From 3 to 4 years,	49.51 "	From 3 to 4 years,	2.04 "	"	49
From 4 to 5 years,	44.91 "	From 4 to 5 years,	2.22 "	"	45
From 5 to 10 years,	24.12 "	From 5 to 10 years,	4.17 "	"	24
From 10 to 15 years,	26.82 "	From 10 to 15 years,	3.70 "	"	27
From 15 to 20 years,	23.26 "	From 15 to 20 years,	4.35 "	"	23
From 20 to 30 years,	9.75 "	From 20 to 30 years,	10.00 "	"	10
From 30 to 40 years,	18.21 "	From 30 to 40 years,	5.55 "	"	18
From 40 to 50 years,	21.70 "	From 40 to 50 years,	4.54 "	"	22
From 50 to 60 years,	17.40 "	From 50 to 60 years,	5.88 "	"	17
From 60 to 70 years,	14.09 "	From 60 to 70 years,	7.14 "	"	14
From 70 to 80 years,	18.05 "	From 70 to 80 years,	5.55 "	"	18
From 80 to 90 years,	23.26 "	From 80 to 90 years,	4.35 "	"	23
From 90 to 100 years,	96.50 "	From 90 to 100 years,	1.04 "	"	96
Over 100 years,	1931.00 "	Over 100 years,	.05 "	"	1931

TABLE VII—Continued—Exhibiting the deaths in the state of Virginia in 1859; *the proportion of deaths, as compared with the population in* 1860, *and showing also the average age at death.*

SOUTHWEST.

COUNTIES.	Total population in 1860.	Total number of deaths in 1859.	Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Boone, - - -	4840	37	.76 per cent. or 1 in 131	18	11	15	7	–	–	–	–	2	20	2	17
Bland.*															
Buchanan, - - -	2793	23	.83 " " 120	10	22	13	23								
Carroll, - - -	8012	78	.98 " " 102	33	26	42	28	–	–	–	–	2	57	1	.25
Fayette, - - -	5997	45	.75 " " 133	17	9	23	22	–	–	–	–	1	3	4	16
Floyd, - - -	8236	82	1.00 " " 100	37	28	35	21	1	2	2	19	1	1	6	43
Grayson, - - -	8252	69	.84 " " 119	40	16	23	20	–	–	–	–	4	18	2	24
Greenbrier, - - -	12210	120	.99 " " 102	40	31	61	24	1	2	1	14	10	45	7	12
Giles,* - - -	6883	89	1.30 " " 77	43	15	37	18	2	.50	2	75	2	.50	3	31

Lee,	11032	121	1.09 per cent. or 1 in	91	55	19	53	28	–	–	–	–	9	17	4	5
Logan,	4938	21	.42 " "	235	9	34	11	6	–	–	–	–	–	–	1	
Mercer,	6818	49	.72 " "	139	13	25	30	17	–	–	–	–	4	6	2	8
Monroe,	10757	92	.86 " "	116	32	29	46	24	–	–	–	–	10	31	4	40
Montgomery,	10615	30	.28 " "	354	12	3	15	19	–	–	–	–	–	–	3	25
McDowell,	1535	8	.52 " "	192	6	2	2	2								
Pulaski,	5416	45	.83 " "	120	11	27	12	33	–	–	–	–	10	27	12	27
Raleigh,	3367	26	.77 " "	129	14	12	11	17	–	–	–	–	1	.33		
Russell,	10180	51	.50 " "	200	17	10	29	18	1	60	–	–	–	–	4	23
Scott,	12072	148	1.23 " "	81	76	20	57	21	–	–	–	–	9	10	6	45
Smyth,	8952	47	.52 " "	190	14	33	22	28	–	–	–	–	2	33	9	20
Tazewell,*	9920	105	1.06 " "	94	52	24	36	25	–	–	1	90	5	3	11	19
Washington,	16893	133	.78 " "	127	53	19	63	27	–	–	–	–	5	33	12	27
Wise,	4508	23	.51 " "	196	9	13	14	10								
Wyoming,	2861	16	.55 " "	179	8	8	8	22								
Wythe,*	12305	71	.57 " "	173	29	20	36	26	–	–	–	–	2	30	4	12
Total,	189392	1529	.81 " "	123	648	27	694	20	5	16	6	49	79	19	97	22

* The county of Bland was formed on the 30th day of March 1861, out of the counties of Giles, Tazewell and Wythe. No register could therefore have been reported for it, but the subjects are embraced in the counties from which the new county was taken.

TABLE VII—Continued—Exhibiting the causes of death, and showing the number from each cause.

SOUTHWEST.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Boone, - -	–	–	2	1	2	–	1	–	–	–	1	1	–	–	–	–	–	–	15	3	–	–	2	–	7	2
Bland.*																										
Buchanan, - -	–	–	1	2	–	–	–	–	–	–	5	4	–	–	–	–	–	–	6	1	1	1	2			
Carroll, - -	–	–	3	3	1	–	–	1	–	2	15	–	–	4	2	–	–	–	31	4	2	–	3	1	–	6
Fayette, - -	1	1	4	3	–	–	–	–	–	2	4	12	–	1	1	–	–	–	2	–	–	1	2	–	7	4
Floyd, - -	–	–	4	10	3	–	5	5	–	–	10	3	–	1	1	–	2	–	19	4	–	–	2	4	5	4
Grayson, - -	–	–	2	4	1	–	–	18	–	1	2	1	–	5	1	–	1	–	15	3	–	–	3	–	–	12
Greenbrier, - -	–	2	23	3	17	–	–	1	–	3	4	1	–	4	2	–	–	–	32	6	1	1	3	2	1	14
Giles, - -	–	–	5	9	1	5	–	6	–	12	–	2	–	2	9	–	1	–	13	2	2	–	–	–	1	19
Lee, - -	–	–	9	8	3	–	–	2	–	4	36	–	–	2	4	–	1	–	22	5	1	5	4	1	3	11

Logan,	-	-	-	1	9	-	-	-	1	-	-	1	1	-	-	-	-	-	-	1	-	-	1	1	-	-	5
Mercer,	-	-	-	9	-	2	-	-	-	-	7	1	3	-	-	1	-	-	-	16	-	-	-	1	-	-	9
Monroe,	-	-	1	-	17	2	9	-	-	9	-	7	3	-	2	3	2	1	2	-	20	2	-	2	4	-	-	6
Montgomery,	-	-	-	-	1	4	6	-	-	-	-	-	1	-	-	1	2	-	-	-	4	1	-	1	1	-	-	8
McDowell,	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5						
Pulaski,	-	-	-	-	2	1	-	-	-	-	-	1	2	3	-	1	5	-	-	-	8	2	1	1	3	3	-	12
Raleigh,	-	-	-	-	2	2	-	-	-	-	-	1	-	3	1	-	2	-	-	-	5	1	-	-	-	-	2	7
Russell,	-	-	-	-	-	7	2	-	-	-	-	-	14	-	2	-	-	-	-	-	12	1	1	-	3	-	-	9
Scott,	-	-	-	1	9	12	3	-	1	8	-	5	27	-	-	10	3	-	1	-	35	4	1	1	2	1	-	21
Smyth,	-	-	-	1	1	1	-	-	-	1	-	1	3	-	-	1	1	2	-	-	20	4	-	-	2	-	-	9
Tazewell,	-	-	-	1	5	5	15	1	-	-	-	1	14	-	-	3	5	-	2	-	35	2	-	-	5	-	1	10
Washington,	-	-	-	-	20	3	10	1	-	20	1	1	25	-	-	5	3	3	2	-	13	4	-	-	2	-	-	20
Wise,	-	-	-	-	-	2	-	-	-	-	-	-	6	2	-	-	-	-	1	-	8	-	-	-	1	-	2	1
Wyoming,†	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16							
Wythe,	-	-	-	-	2	2	3	-	-	2	-	5	5	-	-	2	3	-	1	-	26	1	1	1	3	1	-	13
Total,			2	6	122	96	78	7	7	74	1	53	179	36	5	45	47	6	14	-	379	50	11	15	49	13	29	205

* This county was created on the 30th of March 1861, at a period subsequent to the collection of the subject matter of this report. All matters relating thereto are included in the counties of Giles, Tazewell and Wythe.

† No diseases reported.

TABLE VII—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1859.

SOUTHWEST.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1859.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Boone, - - -	15	–	4	1	–	5	5	2	–	3	–	–	2	–	–	–	–	37
Bland.*																		
Buchanan, - - -	7	2	1	3	–	1	–	–	4	1	–	1	2	–	1	–	–	23
Carroll, - - -	17	5	3	4	1	3	1	3	7	5	9	7	6	6	1	–	–	78
Fayette, - - -	12	8	3	2	2	3	2	1	4	3	–	4	–	–	–	1	–	45
Floyd, - - -	20	11	1	2	1	7	6	4	8	2	2	1	6	7	4	–	–	82
Grayson, - - -	21	13	3	1	–	9	2	3	4	2	–	4	–	4	2	1	–	69

Greenbrier,	36	16	1	1	–	2	5	5	18	3	3	6	9	7	7	–	1	120
Giles,	26	17	3	2	–	6	7	2	6	6	5	2	1	3	2	1	–	89
Lee,	29	7	5	1	3	4	6	9	21	9	9	6	2	5	4	1	–	121
Logan,	6	1	3	2	–	4	–	–	–	1	–	–	2	1	1	–	–	21
Mercer,	13	6	–	1	1	2	3	6	4	5	4	–	3	1	–	–	–	49
Monroe,	21	3	1	3	2	2	6	7	15	5	4	8	7	2	3	1	2	92
Montgomery,	14	4	2	2	–	1	–	1	1	1	–	1	1	1	1	–	–	30
McDowell,	5	1	–	1	–	–	1	–	–	–	–	–	–	–	–	–	–	8
Pulaski,	11	4	1	1	2	3	1	3	1	2	3	1	5	5	2	–	–	45
Raleigh,	6	2	2	2	2	3	1	1	3	1	1	1	–	1	–	–	–	26
Russell,	13	3	2	3	3	3	3	3	8	2	4	3	1	–	–	–	–	51
Scott,	39	12	6	3	7	19	7	4	11	10	7	4	4	8	3	3	1	148
Smyth,	13	3	3	–	1	2	–	1	5	3	4	1	3	5	2	–	1	47
Tazewell,	33	4	7	4	3	2	2	6*	10	7	3	7	6	7	2	2	–	105
Washington,	25	8	7	5	5	14	1	8	11	17	7	8	8	5	3	1	–	133
Wise,	9	1	1	–	1	5	1	–	3	–	1	–	–	–	1	–	–	23
Wyoming,	5	1	2	1	–	1	–	1	1	1	2	1	–	–	–	–	–	16
Wythe,	23	4	1	1	–	6	5	6	6	2	2	–	3	6	4	2	–	71
Total,	419	136	62	46	34	107	65	76	151	91	70	66	71	74	43	13	5	1529

* All the subjects relating to this county are embraced in the counties of Giles, Tazewell and Wythe, from which it was taken.

TABLE VII—Continued—(Southwest).

The proportion which each age at death bears to the whole number of deaths.		Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.			
Under 1 year,	3.65 per cent.	Under 1 year,	27.39 per cent.	or 1 in	3.65
From 1 to 2 years,	11.24 "	From 1 to 2 years,	9.09 "	"	11
From 2 to 3 years,	24.66 "	From 2 to 3 years,	4.17 "	"	24
From 3 to 4 years,	33.24 "	From 3 to 4 years,	3.03 "	"	33
From 4 to 5 years,	44.97 "	From 4 to 5 years,	2.22 "	"	45
From 5 to 10 years,	14.29 "	From 5 to 10 years,	7.14 "	"	14
From 10 to 15 years,	23.52 "	From 10 to 15 years,	4.35 "	"	23
From 15 to 20 years,	20.12 "	From 15 to 20 years,	5.00 "	"	20
From 20 to 30 years,	10.12 "	From 20 to 30 years,	10.00 "	"	10
From 30 to 40 years,	16.80 "	From 30 to 40 years,	5.88 "	"	17
From 40 to 50 years,	21.84 "	From 40 to 50 years,	4.54 "	"	22
From 50 to 60 years,	23.17 "	From 50 to 60 years,	4.35 "	"	23
From 60 to 70 years,	21.53 "	From 60 to 70 years,	4.54 "	"	22
From 70 to 80 years,	20.66 "	From 70 to 80 years,	4.76 "	"	21
From 80 to 90 years,	35.56 "	From 80 to 90 years,	2.86 "	"	35
From 90 to 100 years,	117.64 "	From 90 to 100 years,	.85 "	"	117
Over 100 years,	301.80 "	Over 100 years,	.33 "	"	306

TABLE VII—Continued—Exhibiting the deaths in the state of Virginia in 1859; *the proportion of deaths, as compared with the population in* 1860, *and showing also the average age at death.*

NORTHWEST.

COUNTIES.	Total population in 1860.	Total number of deaths in 1859.	Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Barbour,	8959	84	.94 per cent. or 1 in 106	40	19	42	15	1	–	1	24				
Braxton,	4992	54	1.09 " " 92	29	8	24	25	–	–	–	–	–	–	1	1
Brooke,	5494	24	.43 " " 229	12	39	12	42								
Cabell,	8020	83	1.04 " " 96	55	26	22	15	–	–	–	–	1	18	5	8
Calhoun,	2502	29	1.16 " " 86	15	19	14	8								
Clay,	1787	18	1.01 " " 99	8	26	9	15	–	–	–	–	1	1		
Doddridge,	5203	51	.98 " " 102	27	19	24	11								
Gilmer,	3759	39	1.04 " " 96	20	7	19	17								
Hancock,	4445	23	.51 " " 193	14	19	9	18								
Harrison,	13790	124	.90 " " 111	64	15	54	20	–	–	–	–	3	7	3	24
Jackson,	8306	101	1.22 " " 82	59	22	41	17	–	–	–	–	–	–	1	50

Kanawha,	16150	140	.87 per cent. or 1 in 115	54	19	48	19	–	–	1	29	16	9	21	26
Lewis,	8029	37	.46 " " 217	18	12	19	23								
Marion,	12724	137	1.08 " " 92	76	16	61	21								
Marshall,	13001	61	.47 " " 213	34	24	27	20								
Mason,	9185	120	1.31 " " 76	67	14	50	21	–	–	–	–	2	61	1	1
Monongalia,	13048	104	.80 " " 125	59	23	45	33								
Nicholas,	4626	51	1.09 " " 92	26	15	23	24	–	–	–	–	1	–	1	60
Ohio,	22422	358	1.58 " " 63	194	17	164	14								
Pleasants,	2945	16	.54 " " 184	11	23	5*	32								
Preston,	13312	101	.76 " " 131	53	23	48	24								
Pocahontas,	3958	55	1.45 " " 67	23	26	29	24	–	–	–	–	1	24	2	95
Putnam,	6304	89	1.42 " " 70	42	25	35	21	1	5	1	1	6	21	4	12
Randolph,	4990	20	.40 " " 249	6	17	14	31								
Ritchie,	6847	34	.49 " " 201	13	7	21	23								
Roane,	5382	44	.82 " " 122	21	23	21	16	–	–	–	–	–	–	2	51
Taylor,	7463	83	1.12 " " 89	40	18	42	18	–	–	1	.50				
Tyler,	6517	33	.50 " " 200	23	20	10	18								
Tucker,	1428	9	.63 " " 158	5	31	3	4	–	–	–	–	1	6		
Upshur,	7292	57	.78 " " 128	33	20	21	20	–	–	–	–	2	51	1	80
Wayne,	6747	71	1.05 " " 95	43	18	26	29	–	–	–	–	2	1		
Webster,*	1555														
Wetzel,	6703	76	1.13 " " 88	36	16	40	18								
Wirt,	3751	22	.58 " " 170	12	30	9	25	–	–	–	–	–	–	1	60
Wood,	11046	94	.85 " " 117	51	13	42	14	–	–	1	1				
Total,	262676	2442	.94 " " 106	1283	18	1073	21	2	3	5	11	36	18	43	39

* New county.

RECAPITULATION.

DISTRICTS.	Total population in 1860.	Total number of deaths in 1859.	Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Tide Water, - -	427877	4419	1.03 per cent. or 1 in 97	921	22	908	21	95	32	94	30	1185	24	1216	24
Piedmont, - -	496671	6331	1.28 " " 78	1109	23	1087	22	51	20	56	18	1993	21	2035	18
Valley, - -	219198	1931	.88 " " 114	706	30	760	33	21	9	20	17	204	21	220	33
Southwest, - -	189392	1529	.81 " " 123	648	27	694	20	5	16	6	49	79	19	97	22
Northwest, - -	262676	2442	.94 " " 106	1283	18	1073	21	2	3	5	11	36	18	43	39
Aggregates,	1595814	16652	1.04 " " 96	4667	24	4522	23	174	22	181	26	3497	20	3611	25

Average age at death of all classes in the whole state combined, 23⅓ years.

TABLE VII—Continued—Exhibiting the causes of death, and showing the number from each cause.

NORTHWEST.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Barbour,	–	–	8	–	–	–	2	–	2	1	4	–	–	3	–	1	–	–	25	4	–	–	4	1	–	29
Braxton,	–	1	4	6	–	1	–	2	–	–	–	3	–	2	2	–	1	–	10	4	1	4	2	–	–	11
Brooke,	1	–	10	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	7	1	–	–	1	–	–	3
Cabell,	–	1	9	9	–	1	–	–	–	–	13	2	–	–	6	–	–	–	7	8	2	1	6	1	–	17
Calhoun,	–	–	5	4	6	1	–	–	1	–	1	–	–	–	–	–	–	–	7	1	–	–	–	–	–	3
Clay,	–	1	2	–	–	–	–	–	–	–	2	1	–	–	–	–	–	–	4	–	1	2	1	–	–	4
Doddridge,	–	–	8	1	6	1	–	2	–	–	4	–	–	1	–	–	1	–	20	2	–	–	–	–	1	4
Gilmer,	–	–	5	1	3	–	–	–	–	1	3	–	–	1	1	–	1	–	22	–	–	–	–	–	–	1
Hancock,	–	–	3	–	–	–	–	–	–	–	10	–	–	–	–	–	–	–	4	2	–	–	1	1	1	1
Harrison,	–	1	19	9	2	5	–	7	–	–	10	7	–	5	2	–	–	–	28	2	1	–	4	1	12	9
Jackson,	–	2	13	11	–	1	–	1	1	4	8	–	–	1	–	–	1	–	11	2	–	3	5	2	22	13

Kanawha,	-	-	4	14	4	1	-	-	-	-	1	17	5	-	8	-	1	-	-	29	5	-	2	4	-	2	43
Lewis,	-	-	-	6	1	-	1	-	1	-	1	2	-	-	1	3	-	2	-	11	1	-	-	-	-	-	7
Marion,	-	-	-	11	6	2	1	1	2	-	13	14	6	-	7	2	-	1	-	15	5	-	2	1	2	30	16
Marshall,	-	-	-	11	2	-	-	-	-	-	12	3	-	-	3	-	1	-	-	22	2	-	-	2	1	1	1
Mason,	-	1	-	13	3	3	-	-	2	-	1	7	3	-	7	-	1	-	3	18	7	-	3	3	1	1	43
Monongalia,	-	1	-	11	3	-	3	6	1	-	9	7	-	-	2	3	-	-	-	30	4	1	3	9	-	-	11
Nicholas,	-	-	1	5	1	-	-	1	1	-	-	1	4	-	3	2	-	1	-	10	1	-	1	4	1	4	10
Ohio,	-	4	10	22	6	7	1	1	19	-	12	7	6	-	4	10	1	3	-	9	22	1	2	14	6	10	181
Pleasants,	-	-	-	6	-	-	-	-	-	-	1	1	-	-	2	-	-	1	-	4	-	-	-	1			
Preston,	-	-	-	10	6	-	-	-	6	-	11	1	-	-	8	1	1	1	-	19	3	-	-	2	3	1	28
Pocahontas,	-	-	2	6	2	-	-	-	-	-	8	1	-	-	3	-	-	-	-	3	3	-	1	1	2	-	23
Putnam,	-	-	2	11	8	5	-	-	-	1	-	1	4	-	9	6	-	2	-	16	2	1	-	1	-	9	11
Randolph,	-	-	-	5	-	-	-	-	-	-	-	-	-	-	3	2	-	-	-	7	-	-	-	-	-	2	1
Ritchie,	-	-	-	1	-	-	1	-	-	-	-	4	-	-	1	-	-	-	-	23	1	1	-	1	-	-	1
Roane,	-	-	-	2	2	1	1	-	-	-	1	5	1	-	-	1	-	-	-	18	2	-	-	-	-	2	8
Taylor,	-	-	-	6	4	1	-	-	-	-	-	7	-	-	6	-	-	2	-	19	1	-	-	4	2	29	2
Tyler,	-	-	-	6	2	1	-	-	2	-	1	1	-	-	1	-	-	-	-	2	1	-	1	1	1	3	10
Tucker,	-	-	-	-	-	-	-	-	1	-	-	2	-	-	-	-	-	-	-	5	-	-	-	1			
Upshur,	-	-	-	8	3	-	-	-	1	-	4	1	-	-	2	1	1	1	-	19	1	1	1	1	-	4	8
Wayne,	-	1	1	4	5	2	-	1	1	-	8	3	-	-	3	-	-	2	-	21	5	-	-	1	1	2	10
Webster.*																											
Wetzel,	-	-	-	8	9	2	2	1	-	-	5	1	1	-	-	-	-	1	-	25	-	-	1	6	-	1	13
Wirt,	-	-	-	7	2	-	-	-	-	-	2	-	-	-	1	-	-	-	-	1	-	-	3	1	-	-	5
Wood,	-	1	1	7	7	2	-	-	5	-	-	11	5	-	3	-	-	-	-	5	2	1	1	1	1	29	12
Total,	-	9	27	266	117	44	20	13	54	5	96	153	48	-	90	42	7	21	3	476	94	11	31	83	27	166	539

* New county.

RECAPITULATION.

DISTRICTS.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Tide Water, -	25	32	351	60	53	61	11	54	24	192	95	147	15	173	195	13	32	–	1529	241	23	71	127	44	114	737
Piedmont, -	31	77	396	96	132	62	36	79	9	293	169	339	30	322	397	29	80	–	1765	369	43	74	229	84	149	1041
Valley, -	6	26	195	45	96	46	7	16	1	99	44	23	15	102	118	8	19	5	464	78	15	39	79	33	48	304
Southwest, -	2	6	122	96	78	7	7	74	1	53	179	36	5	45	47	6	14	–	379	50	11	15	49	13	29	205
Northwest, -	9	27	266	117	44	20	13	54	5	96	153	48	–	90	42	7	21	3	476	94	11	31	83	27	166	539
Aggregates, -	73	168	1330	414	403	196	74	277	40	733	640	593	65	732	799	63	166	8	4613	832	103	230	567	201	506	2826

Average age of all classes at death in the whole state combined, 23½ years.
" " " " Tide water district, 25½ "
" " " " Piedmont " 20⅓ "
" " " " Valley " 23 5-6 years.
" " " " Southwest " 25½ "
" " " " Northwest " 18⅓ "

TABLE VII—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1859.

NORTHWEST.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1859.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Barbour,	20	4	5	5	1	13	9	2	9	3	2	5	2	1	1	2	–	84
Braxton,	22	4	3	2	1	1	2	2	8	2	1	2	–	3	1	–	–	54
Brooke,	5	1	–	–	–	2	1	–	1	1	3	1	3	5	1	–	–	24
Cabell,	26	6	2	3	1	8	1	3	5	8	4	3	4	5	4	–	–	83
Calhoun,	10	3	2	–	1	4	–	1	3	1	1	2	–	–	1	–	–	29
Clay,	9	–	–	–	–	–	2	–	2	1	1	1	–	2	–	–	–	18
Doddridge,	18	12	1	1	–	2	2	2	3	2	3	2	2	–	1	–	–	51
Gilmer,	18	7	–	–	–	1	5	–	3	2	–	1	1	–	–	1	–	39
Hancock,	8	2	1	–	–	1	2	1	3	1	1	1	–	1	1	–	–	23
Harrison,	41	20	6	5	4	4	5	6	19	2	1	2	3	3	2	1	–	124
Jackson,	20	10	6	11	3	6	3	4	12	7	3	3	6	3	3	1	–	101
Kanawha,	38	9	8	9	3	11	6	7	15	6	6	5	5	8	3	1	–	140

Lewis,	9	4	–	2	2	4	2	–	3	4	3	1	1	1	1	–	–	37
Marion,	27	7	11	6	7	17	5	17	11	10	1	4	4	5	4	1	–	137
Marshall,	21	1	2	1	–	3	1	4	11	4	1	2	6	2	2	–	–	61
Mason,	41	19	6	–	3	7	2	3	12	4	7	2	5	4	4	1	–	120
Monongalia,	26	5	2	2	–	6	2	5	12	6	10	8	10	6	4	–	–	104
Nicholas,	14	6	2	1	2	2	3	3	3	5	2	1	3	1	3	–	–	51
Ohio,	105	52	25	11	8	24	4	10	19	29	20	13	18	11	9	–	–	358
Pleasants,	4	1	1	–	1	1	–	–	1	3	–	–	2	2	–	–	–	16
Preston,	32	6	2	4	–	9	4	3	10	4	3	4	7	4	9	–	–	101
Pocahontas,	8	4	3	3	–	2	4	2	6	6	3	4	3	3	2	1	1	55
Putnam,	24	9	4	3	4	3	6	3	4	7	6	3	3	5	4	1	–	89
Randolph,	4	1	1	–	–	–	2	3	3	2	1	1	1	1	–	–	–	20
Ritchie,	10	6	–	2	–	2	1	1	4	2	2	1	1	1	1	–	–	34
Roane,	9	6	–	1	2	9	1	–	1	2	2	2	5	2	2	–	–	44
Taylor,	18	5	4	5	5	6	6	8	8	4	3	–	4	4	2	1	–	83
Tyler,	9	2	4	–	–	3	2	2	3	1	2	1	2	2	–	–	–	33
Tucker,	4	–	–	–	–	1	2	–	–	–	–	1	–	–	1	–	–	9
Upshur,	15	4	2	2	1	5	5	–	7	5	4	1	3	3	–	–	–	57
Wayne,	58	3	1	–	–	1	2	–	–	–	–	1	3	1	1	–	–	71
Webster.																		
Wetzel,	26	4	3	4	5	3	2	8	5	4	–	2	5	4	1	–	–	76
Wirt,	4	2	–	–	–	–	–	2	4	3	2	3	1	1	–	–	–	22
Wood,	14	14	12	5	8	13	3	3	5	4	4	4	2	1	2	–	–	94
Total,	717	239	119	88	62	174	97	105	215	145	102	87	115	95	70	11	1	2442

TABLE VII—Continued—(Northwest).

The proportion which each age at death bears to the whole number of deaths.					Proportion of deaths in the year 1859, as compared with the population found in the census returns of 1860.					
Under 1 year,	-	-	-	3.41 per cent.	Under 1 year,	-	-	28.33 per cent. or 1 in		3.53
From 1 to 2 years,	-	-	-	12.22 "	From 1 to 2 years,	-	-	10.00 "	"	10
From 2 to 3 years,	-	-	-	20.52 "	From 2 to 3 years,	-	-	5.00 "	"	20
From 3 to 4 years,	-	-	-	27.75 "	From 3 to 4 years,	-	-	3.57 "	"	28
From 4 to 5 years,	-	-	-	39.39 "	From 4 to 5 years,	-	-	2.56 "	"	39
From 5 to 10 years,	-	-	-	14.03 "	From 5 to 10 years,	-	-	7.14 "	"	14
From 10 to 15 years,	-	-	-	25.17 "	From 10 to 15 years,	-	-	4.00 "	"	25
From 15 to 20 years,	-	-	-	23.25 "	From 15 to 20 years,	-	-	4.35 "	"	23
From 20 to 30 years,	-	-	-	11.46 "	From 20 to 30 years,	-	-	9.09 "	"	11
From 30 to 40 years,	-	-	-	16.84 "	From 30 to 40 years,	-	-	6.25 "	"	16
From 40 to 50 years,	-	-	-	23.94 "	From 40 to 50 years,	-	-	4.17 "	"	24
From 50 to 60 years,	-	-	-	28.07 "	From 50 to 60 years,	-	-	3.57 "	"	28
From 60 to 70 years,	-	-	-	21.23 "	From 60 to 70 years,	-	-	4.76 "	"	21
From 70 to 80 years,	-	-	-	25.71 "	From 70 to 80 years,	-	-	3.84 "	"	26
From 80 to 90 years,	-	-	-	34.88 "	From 80 to 90 years,	-	-	2.86 "	"	35
From 90 to 100 years,	-	-	-	222.00 "	From 90 to 100 years,	-	-	.45 "	"	222
Over 100 years,	-	-	-	2442.00 "	Over 100 years,	-	-	.04 "	"	2442

RECAPITULATION.

DISTRICTS.	AGES AT DEATH.																	Total No. of deaths in 1859.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Tide Water, - - -	1436	383	157	101	72	201	160	212	339	286	259	262	241	177	91	35	7	4419
Piedmont, - - -	1910	604	263	201	102	306	239	301	523	364	291	319	327	308	212	50	11	6331
Valley, - - -	527	156	79	39	43	80	72	83	198	106	89	111	137	107	83	20	1	1931
Southwest, - - -	419	136	62	46	34	107	65	76	151	91	70	66	71	74	43	13	5	1529
Northwest, - - -	717	239	119	88	62	174	97	105	215	145	102	87	115	95	70	11	1	2442
Aggregates,	5009	1518	680	475	313	868	633	777	1426	992	811	845	891	761	499	129	25	16652

Recapitulation—Continued.

The proportion which each age at death bears to the whole number of deaths.					Rate per cent. of deaths at different ages in 1859 in the several districts of the commonwealth, as compared with the whole number of deaths in such districts; also showing the same in the aggregate.					
Under 1 year,	-	-	-	3.30 per cent.	Under 1 year,	-	-	30.12 per cent. or 1 in		3.32
From 1 to 2 years,	-	-	-	10.97 "	From 1 to 2 years,	-	-	10.00 "	"	10
From 2 to 3 years,	-	-	-	24.48 "	From 2 to 3 years,	-	-	4.17 "	"	24
From 3 to 4 years,	-	-	-	35.15 "	From 3 to 4 years,	-	-	2.86 "	"	35
From 4 to 5 years,	-	-	-	53.20 "	From 4 to 5 years,	-	-	1.90 "	"	53
From 5 to 10 years,	-	-	-	19.18 "	From 5 to 10 years,	-	-	5.26 "	"	19
From 10 to 15 years,	-	-	-	26.31 "	From 10 to 15 years,	-	-	3.84 "	"	26
From 15 to 20 years,	-	-	-	21.45 "	From 15 to 20 years,	-	-	4.76 "	"	21
From 20 to 30 years,	-	-	-	11.68 "	From 20 to 30 years,	-	-	9.09 "	"	11
From 30 to 40 years,	-	-	-	16.78 "	From 30 to 40 years,	-	-	5.88 "	"	17
From 40 to 50 years,	-	-	-	20.53 "	From 40 to 50 years,	-	-	5.00 "	"	20
From 50 to 60 years,	-	-	-	19.71 "	From 50 to 60 years,	-	-	5.26 "	"	19
From 60 to 70 years,	-	-	-	18.69 "	From 60 to 70 years,	-	-	5.55 "	"	18
From 70 to 80 years,	-	-	-	21.88 "	From 70 to 80 years,	-	-	4.54 "	"	22
From 80 to 90 years,	-	-	-	33.37 "	From 80 to 90 years,	-	-	3.03 "	"	33
From 90 to 100 years,	-	-	-	19.09 "	From 90 to 100 years,	-	-	.77 "	"	129
Over 100 years,	-	-	-	666.08 "	Over 100 years,	-	-	.15 "	"	666

TABLE VIII.

Abstract of the Returns of Marriages in the State of Virginia for the year 1860, *arranged by Districts.*

TIDE WATER.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Alexandria, - -	6	5	2	2	19	24	1	3	1	1	8	1	-	21	1	95
Accomack, - -	19	2	-	1	2	8	-	-	-	-	6	-	-	8	7	53
Charles City, - -	10	3	-	1	-	1	-	-	-	-	-	-	-	2	-	17
Caroline.*																
Chesterfield, - -	26	1	1	3	13	16	2	2	-	1	-	-	-	22	-	87
Essex, - -	10	-	2	1	1	5	-	1	-	-	2	-	-	3	1	26
Elizabeth City, - -	7	1	2	-	2	3	-	1	-	-	-	3	-	18	-	37
Fairfax, - -	20	-	-	2	1	6	1	1	-	-	-	-	-	4	-	35
Greenesville, - -	16	-	-	-	-	-	1	-	1	-	-	-	-	1	-	19
Gloucester, - -	10	3	-	-	-	2	-	-	-	-	3	-	1	16	-	35
Hanover, - -	1	-	-	-	-	-	-	-	1	-	-	-	-	1	77	80
Henrico, - -	10	2	2	2	7	14	-	1	-	-	1	-	-	15	13	67
Isle of Wight, - -	35	1	-	-	3	6	1	1	-	-	1	-	-	2	1	51
James City, - -	5	2	-	-	1	2	1	-	-	-	-	-	-	2	-	13
King George, - -	17	1	-	1	-	2	-	-	-	-	-	3	-	2	-	26
King William, - -	8	3	1	2	-	4	1	-	-	-	-	-	-	3	-	22

King & Queen,	13	–	–	–	–	7	–	–	–	–	–	–	–	11	1	32
Lancaster,	9	1	–	–	–	3	–	–	–	–	–	–	–	2	–	15
Matthews.*																
Middlesex,	9	2	1	–	–	5	1	1	–	–	1	–	–	2	–	22
Nansemond,	20	4	–	3	–	3	–	–	–	–	–	–	1	3	–	34
New Kent,	10	–	–	–	1	5	1	–	–	–	–	–	–	4	1	22
Norfolk county,	16	4	–	–	3	5	–	2	–	–	–	–	–	6	1	37
Northumberland,	26	4	–	1	1	1	–	–	–	–	9	–	–	1	2	45
Northampton,	12	1	1	–	–	1	–	–	–	–	–	5	–	5	–	25
Princess Anne,	24	2	–	2	–	2	1	1	–	–	–	–	–	1	–	33
Prince George,	14	2	–	–	–	1	–	–	–	–	–	–	1	4	1	23
Prince William.*																
Richmond county,	26	–	1	1	1	6	2	–	–	–	–	–	–	3	–	40
Stafford,	16	2	–	–	1	3	1	1	–	–	–	–	–	5	–	29
Southampton,	26	–	–	–	2	–	–	–	–	–	–	–	–	4	–	32
Spotsylvania,	13	1	–	1	–	4	2	–	–	–	1	–	–	1	–	23
Surry,	14	3	–	–	–	–	–	–	–	1	–	–	1	3	2	24
Sussex,	16	1	–	–	–	–	–	–	–	–	–	–	–	1	1	19
Warwick.*																
Westmoreland,	11	1	1	1	2	6	–	–	–	–	–	–	–	2	1	25
York.																
CITIES AND TOWNS.																
Norfolk,	4	9	–	–	1	16	1	1	–	1	3	–	–	26	1	63
Petersburg,	7	10	3	2	4	24	1	7	–	–	–	–	2	21	3	84
Richmond,	7	8	–	1	5	12	1	5	2	1	–	–	2	27	71	142
Williamsburg,	1	2	1	–	–	2	–	–	–	–	–	–	–	1	–	7
Portsmouth,	7	2	–	1	7	36	–	3	–	–	2	–	1	9	1	69
Fredericksburg,	1	4	–	1	4	8	–	–	1	–	1	–	–	3	2	25
	502	87	18	29	81	243	19	31	6	5	38	12	9	265	188	1533

* No returns have been received from these counties.

PIEDMONT.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Albemarle,	36	2	–	2	1	7	3	1	–	2	–	–	–	5	4	63
Amelia,	15	5	–	–	–	3	2	–	–	–	–	1	–	2	–	28
Amherst,	19	2	1	–	–	1	–	–	–	3	–	–	–	50	–	76
Appomattox,	17	2	–	–	–	5	–	–	–	–	–	–	–	2	–	26
Bedford,	90	4	2	2	–	15	2	2	–	2	–	–	–	15	–	134
Brunswick,	15	–	1	3	–	2	–	1	–	1	–	–	–	2	9	34
Buckingham,	3	–	–	–	–	–	–	–	–	–	–	–	–	[illegible]	24	27
Campbell,	23	3	4	2	–	8	1	1	1	1	–	–	–	3	4	51
Charlotte,	14	1	–	–	1	1	–	–	–	1	–	–	–	2	1	21
Culpeper,	16	–	1	3	2	12	1	–	–	–	–	–	–	6	–	41
Cumberland,	12	2	–	–	9	–	–	–	–	–	–	–	–	5	–	28
Dinwiddie,	26	3	2	–	–	11	–	–	–	1	–	–	–	1	1	45
Fauquier,	31	4	–	1	6	10	1	–	–	–	–	–	1	4	–	58
Franklin,	41	1	–	1	–	5	–	–	–	–	–	–	–	4	10	62

Fluvanna,	12	–	1	–	–	8	1	1	–	–	–	–	–	3	–	26
Greene,	16	–	–	–	–	2	2	–	–	–	–	–	–	1	–	21
Goochland,	9	1	–	1	1	4	–	–	–	–	–	–	–	2	–	18
Halifax,	72	3	2	1	2	12	5	1	1	–	1	–	1	11	–	112
Henry,	41	–	–	2	4	3	–	–	–	–	–	–	–	8	–	58
Loudoun,	9	–	–	1	–	–	–	–	–	–	–	–	–	–	54	64
Louisa,	24	3	–	3	–	6	1	–	–	–	–	–	–	7	–	44
Lunenburg,	20	1	1	1	–	5	–	–	–	–	–	–	–	3	–	31
Madison,	30	3	1	–	1	6	–	–	–	–	–	–	–	5	1	47
Mecklenburg,	29	4	3	3	–	–	2	4	–	–	–	–	–	3	–	48
Nelson,	32	2	1	1	2	7	2	1	–	–	1	–	–	4	–	53
Nottoway,	10	1	–	1	–	7	–	–	–	–	–	–	–	–	–	19
Orange,	14	–	1	1	2	8	2	–	–	–	–	–	–	3	6	37
Patrick,	25	1	–	1	–	5	–	–	–	1	–	–	–	2	–	35
Pittsylvania,	83	4	1	1	–	20	–	1	–	3	–	–	–	17	5	135
Prince Edward,	29	2	–	–	–	9	1	–	–	1	–	–	–	3	8	53
Powhatan,	2	2	–	–	–	2	–	1	–	–	–	–	–	3	–	10
Rappahannock,	19	2	1	–	–	8	–	1	–	–	–	–	–	4	–	35
CITY AND TOWN.																
Danville,	1	2	–	–	–	5	–	–	–	–	–	–	–	6	–	14
Lynchburg,	4	4	1	–	9	25	–	3	–	–	–	1	–	12	1	60
	839	64	24	31	40	222	26	18	2	15	2	2	2	198	128	1614

VALLEY.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Alleghany, - -	11	-	1	-	8	4	-	-	-	-	-	-	-	3	-	27
Augusta, - -	62	6	-	3	3	25	1	2	-	-	-	-	-	12	-	114
Bath, - -	15	1	-	-	1	7	1	-	-	1	-	-	-	1	-	27
Berkeley, - -	35	2	-	-	11	8	-	-	-	-	-	-	-	8	-	64
Botetourt, - -	40	2	1	1	-	19	-	1	-	-	-	-	-	6	2	72
Clarke, - -	18	-	-	1	3	5	-	1	-	-	-	-	-	2	3	33
Craig, - -	15	-	-	-	-	2	-	-	-	-	-	-	-	2	-	19
Frederick, - -	65	4	1	-	2	19	1	-	-	-	-	-	-	15	-	107
Hampshire, - -	51	1	-	1	1	10	-	-	-	-	-	-	-	1	-	65
Hardy, - -	48	1	-	1	5	6	-	-	-	-	-	-	-	3	-	64
Highland, - -	25	-	-	1	2	-	-	-	-	1	-	-	-	2	-	31
Jefferson, - -	25	5	-	2	3	16	1	-	1	2	-	-	-	13	1	69
Morgan.*																
Page, - -	20	1	-	-	2	10	1	1	-	1	-	-	-	8	-	44
Pendleton, - -	45	-	-	-	-	5	1	-	-	-	-	-	-	-	-	51
Roanoke, - -	23	1	1	1	-	7	-	-	-	1	-	1	-	5	-	40
Rockbridge, - -	50	6	1	3	6	20	1	-	-	2	-	-	-	5	2	96
Rockingham, - -	70	3	-	3	4	19	3	1	-	1	-	-	1	8	2	115
Shenandoah, - -	49	2	-	-	7	31	4	2	1	1	-	-	1	14	1	113
Warren, - -	22	-	-	-	1	3	-	-	-	1	-	-	-	-	1	28
TOWNS.																
Staunton, - -	-	-	-	-	1	2	-	-	-	-	-	-	-	1	-	4
Winchester, - -	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	2
	690	36	5	17	60	218	14	8	2	11	-	1	2	109	12	1185

*No returns have been received from this county.

SOUTHWEST.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Bland.*																
Boone,	49	1	-	1	6	4	2	-	-	-	-	-	-	2	-	65
Buchanan,	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
Carroll,	34	-	-	-	1	2	-	-	-	-	-	-	-	8	-	45
Fayette,	25	-	-	-	1	3	-	-	-	1	-	-	-	1	-	31
Floyd,	23	-	-	1	-	4	-	-	-	-	-	-	-	-	46	74
Grayson,	23	-	-	1	-	3	-	-	-	-	-	-	-	-	-	27
Greenbrier,	86	1	-	1	6	14	2	1	-	1	-	-	1	3	3	119
Giles,	31	-	-	1	5	8	2	-	-	-	-	-	-	-	-	47
Lee,	56	3	-	-	-	3	-	-	-	-	-	-	-	-	1	63
Logan,	36	-	-	-	-	1	-	-	-	-	-	-	-	-	-	37
Mercer,	40	1	1	-	-	5	-	-	-	-	-	-	-	-	-	47
Monroe,	73	1	-	-	7	10	1	-	-	-	-	-	-	5	-	97
Montgomery,	36	-	-	-	2	12	-	-	-	1	-	-	-	3	-	54
McDowell,	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Pulaski,	18	1	-	-	-	6	-	-	-	-	-	-	-	1	-	26
Raleigh,	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
Russell,	66	-	-	-	-	3	-	-	-	-	-	-	-	-	-	69
Scott,	56	3	1	-	-	6	-	-	-	-	-	-	-	2	-	68
Smyth,	34	1	-	1	10	8	-	2	-	-	-	-	-	4	2	62
Tazewell,	64	2	-	-	-	1	-	-	-	-	-	-	-	-	-	67
Washington,	79	1	-	-	2	17	4	1	-	1	-	-	-	4	-	109
Wise,	25	-	1	-	-	2	-	-	-	-	-	-	-	-	-	28
Wyoming,	16	1	-	-	-	1	-	-	-	-	-	-	-	-	-	18
Wythe,	19	-	1	-	2	4	1	2	-	1	-	-	-	2	-	32
	949	16	4	6	42	117	12	6	-	5	-	-	1	35	52	1245

*New county. Formed March 30, 1861.

NORTHWEST.

COUNTIES.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Barbour,	80	-	-	1	-	4	-	-	-	1	-	-	-	1	-	87
Braxton,	36	1	-	-	-	-	-	-	-	-	-	-	-	1	1	39
Brooke,	7	-	-	1	3	6	2	-	-	-	-	-	-	7	1	27
Cabell,	40	1	-	-	2	7	-	1	-	-	-	-	-	1	-	52
Calhoun.																
Clay,	16	1	-	-	4	1	-	-	-	-	-	-	-	1	-	23
Doddridge,	35	3	-	-	-	3	-	-	-	-	-	-	-	2	-	43
Gilmer,	24	-	-	-	-	-	-	-	-	-	-	-	-	-	1	25
Hancock,	11	3	-	-	4	5	-	-	-	-	-	-	-	2	-	25
Harrison,	93	-	1	2	2	12	-	1	-	3	-	-	-	3	-	117
Jackson,	49	2	-	-	-	9	1	-	-	2	-	-	-	5	-	68
Kanawha,	92	3	2	-	10	17	2	-	-	2	-	-	2	29	1	160
Lewis,	34	1	3	-	2	6	1	-	-	-	-	-	-	3	-	50

Marion,	69	-	-	-	5	7	1	-	-	2	-	-	-	6	1	91
Marshall,	51	2	-	-	3	8	1	3	-	1	-	-	1	13	1	84
Mason,	5	-	-	-	-	1	-	-	-	-	-	-	-	1	55	62
Monongalia,	30	1	-	-	2	4	1	3	-	-	-	-	-	4	1	46
Nicholas,	32	3	-	-	-	-	-	-	-	-	-	-	-	2	-	37
Ohio,	14	-	1	1	2	8	2	-	-	-	-	-	-	3	6	37
Pleasants,	19	-	-	-	-	2	1	-	-	-	-	-	-	2	-	24
Preston,	55	3	-	2	3	8	-	-	-	1	-	-	-	4	7	83
Pocahontas,	12	-	-	1	1	3	-	2	-	-	-	-	-	-	-	19
Putnam,	37	1	-	-	-	3	1	1	-	-	-	-	-	4	1	48
Randolph,	32	-	-	1	-	1	-	-	-	-	-	-	-	-	-	34
Ritchie,	50	-	-	-	3	-	-	-	-	-	-	-	-	-	-	53
Roane,	29	1	-	-	-	3	-	-	-	-	-	-	-	1	-	34
Taylor,	29	1	-	-	3	8	3	1	-	-	-	-	-	3	1	49
Tyler,	54	1	-	2	-	4	-	-	-	1	-	-	-	1	2	65
Tucker,	3	-	1	-	1	2	-	-	-	-	-	-	-	1	-	8
Upshur,	57	-	-	1	2	5	-	-	-	-	-	-	-	2	-	67
Wayne,	33	2	-	-	-	1	-	-	-	1	-	-	-	1	-	38
Webster,	6	-	-	-	-	2	-	-	-	-	-	-	-	-	-	8
Wetzel,	47	2	1	-	-	6	-	-	-	-	-	-	-	3	-	59
Wirt,	30	-	-	-	-	5	-	-	-	1	-	-	-	1	-	37
Wood,	53	3	-	1	8	14	-	-	-	-	-	-	1	9	1	90
	1264	35	9	13	60	165	16	12		15			4	116	80	1789

RECAPITULATION.

DISTRICTS.	OCCUPATION OF HUSBANDS.															Total number marriages.
	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army officers.	Civil engineers.	Miscellaneous.	Occupation not given.	
Tide Water, - -	502	87	18	29	81	243	19	31	6	5	38	12	9	265	188	1533
Piedmont, - -	839	64	24	31	40	222	26	18	2	15	2	2	2	198	128	1614
Valley, - -	690	36	5	17	60	218	14	8	2	11	–	1	2	109	12	1185
Southwest, - -	949	16	4	6	42	117	12	6	–	5	–	–	1	35	52	1245
Northwest, - -	1264	35	9	13	60	165	16	12	–	15	–	–	4	116	80	1789
	4244	238	60	96	283	965	87	75	10	51	40	15	18	723	460	7366

TABLE IX,

Exhibiting the number of marriages in 1860, and showing the ages at which marriages have been solemnized between persons marrying for the first time—arranged by districts.

TIDE WATER.

COUNTIES.	AGES AT WHICH MARRIAGES OCCURRED. MALES.																
	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.
Accomack,	–	–	–	–	–	–	–	–	16	9	6	–	–	–	–	6	37
Alexandria,	–	–	–	–	–	–	–	–	26	34	14	2	1	–	–	–	77
Caroline.																	
Charles City,	–	–	–	–	–	–	–	–	2	8	1	–	–	–	–	–	11
Chesterfield,	–	–	–	–	–	–	–	2	41	17	8	4	–	–	–	–	72
Elizabeth City,	–	–	–	–	–	–	–	–	15	12	7	–	–	–	–	–	34
Essex,	–	–	–	–	–	–	–	–	6	11	2	–	–	–	–	–	19
Fairfax,	–	–	–	–	–	–	–	–	9	11	9	2	–	–	–	–	31
Gloucester,	–	–	–	–	–	–	2	–	19	3	2	–	–	–	–	–	26
Greenesville,	–	–	–	–	–	–	–	–	5	10	2	–	–	–	–	–	17
Hanover.																	
Henrico,	–	–	–	–	–	–	2	–	14	16	10	1	–	–	–	–	43
Isle of Wight,	–	–	–	–	–	–	–	–	18	19	6	–	–	–	–	–	43
James City,	–	–	–	–	–	–	–	–	6	6	–	–	–	–	–	–	12

COUNTIES.	AGES AT WHICH MARRIAGES OCCURRED. FEMALES.																
	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.
Accomack,	–	–	–	1	–	2	3	7	14	3	3	–	–	–	–	6	39
Alexandria,	–	–	–	–	5	2	4	10	40	14	5	1	–	–	–	–	81
Caroline.																	
Charles City,	–	–	–	–	1	–	2	2	8	2	–	–	–	–	–	–	15
Chesterfield,	–	–	–	3	–	9	7	12	37	7	2	–	–	–	–	–	77
Elizabeth City,	–	–	–	–	2	3	3	4	15	3	2	–	–	–	–	–	32
Essex,	–	–	–	1	–	–	1	2	10	6	1	–	–	–	–	–	21
Fairfax,	–	–	–	–	1	3	4	–	13	7	2	–	1	–	–	–	31
Gloucester,	–	–	–	1	2	4	2	5	15	–	–	–	–	–	–	–	29
Greenesville,	–	–	1	–	–	–	2	2	9	3	1	–	–	–	–	–	18
Hanover.																	
Henrico,	–	–	–	–	2	3	6	6	25	5	4	–	–	–	–	–	51
Isle of Wight,	–	–	–	–	1	2	9	1	26	3	3	–	–	–	–	–	45
James City,	–	–	1	–	–	4	2	1	2	2	–	–	–	–	–	–	12

King George,	-	-	-	-	-	-	-	-	-	12	5	4	-	-	-	-	-	21	-	-	-	-	-	2	2	3	15	1	2	-	-	-	-	-	25
King & Queen,	-	-	-	-	-	-	-	-	-	13	13	2	1	-	-	-	-	29	-	-	-	-	-	-	3	1	14	6	-	-	-	-	-	-	24
King William,	-	-	-	-	-	-	-	-	-	8	3	6	1	-	-	-	-	18	-	-	-	-	2	-	2	1	11	2	1	-	-	-	-	-	19
Lancaster,	-	-	-	-	-	-	-	-	-	4	2	2	1	-	-	-	-	9	-	1	-	-	-	1	4	1	4	1	1	-	-	-	-	-	13
Matthews.																																		
Middlesex,	-	-	-	-	-	-	-	-		7	10	-	1	-	-	-	-	18	-	-	-	-	2	-	7	1	8	2	-	-	-	-	-	-	20
Nansemond,	-	-	-	-	-	-	-	-	-	10	8	6	1	-	-	-	-	25	-	-	-	-	-	2	3	4	11	3	-	-	-	-	-	-	23
New Kent,	-	-	-	-	-	-	-	1	-	10	5	2	-	-	-	-	-	18	-	-	-	1	2	-	3	4	8	1	-	-	-	-	-	-	19
Norfolk,	-	-	-	-	-	-	-	-	-	12	19	3	-	-	-	-	-	34	-	-	-	-	3	-	4	4	13	2	1	-	-	-	-	-	27
Northampton,	-	-	-	-	-	-	-	-	1	7	5	1	1	-	-	-	-	15	-	-	-	-	-	1	1	3	12	4	1	1	-	-	-	-	23
Northumberland,	-	-	-	-	-	-	-	-	-	16	13	5	-	-	-	-	-	34	-	-	-	-	1	3	2	2	21	8	2	-	-	-	-	-	39
Princess Anne,	-	-	-	-	-	-	-	-	-	10	8	4	-	-	-	-	-	22	-	-	-	1	1	3	3	1	11	1	2	-	-	-	-	-	23
Prince George,	-	-	-	-	-	-	-	-	-	10	7	3	1	-	-	-	-	21	-	-	-	-	3	-	3	1	9	3	4	1	-	-	-	-	24
Prince William.																																		
Richmond,	-	-	-	-	-	-	-	-	-	11	17	2	-	-	-	-	-	30	-	-	1	1	2	-	5	2	24	-	1	1	-	-	-	-	37
Southampton,	-	-	-	-	-	-	-	-	1	4	15	6	2	-	-	-	-	28	-	-	-	-	2	3	6	3	7	4	2	1	-	-	-	-	28
Spotsylvania,	-	-	-	-	-	-	-	-	-	8	8	2	1	-	-	-	-	19	-	-	-	1	-	1	1	-	11	6	2	-	-	-	-	-	22
Stafford,	-	-	-	-	-	-	-	-	-	12	9	7	-	-	-	-	-	28	-	-	-	-	2	3	4	2	13	4	1	-	-	-	-	-	29
Surry,	-	-	-	-	-	-	-	-	-	4	12	3	1	-	-	-	-	20	-	-	-	-	1	-	4	-	14	-	3	-	-	-	-	-	22
Sussex,	-	-	-	-	-	-	-	-	-	5	9	1	-	-	-	-	-	15	-	-	-	-	1	-	-	3	11	1	-	-	-	-	-	-	16
Warwick.																																		
Westmoreland,	-	-	-	-	-	-	-	-	-	10	3	3	-	-	-	-	-	16	-	-	-	-	-	2	3	2	7	3	1	-	-	-	-	-	18
York.																																		
CITIES.																																		
Fredericksburg,	-	-	-	-	-	-	-	-	-	12	6	1	-	-	-	-	-	19	-	-	-	-	-	1	5	1	14	3	-	-	-	-	-	-	24
Norfolk,	-	-	-	-	-	-	-	-	-	17	18	5	-	-	-	-	-	40	-	-	-	-	-	3	4	4	22	6	3	1	-	-	-	-	43
Portsmouth,	-	-	-	-	-	-	-	-	-	30	16	9	2	-	-	-	-	57	-	-	-	-	3	8	3	5	26	9	2	-	-	-	-	-	56
Richmond,	-	-	-	-	-	-	-	-	-	30	28	8	2	1	-	-	-	69	-	-	-	1	1	1	4	7	43	9	1	2	-	-	-	-	69
Williamsburg,	-	-	-	-	-	-	-	-	-	3	4	-	-	-	-	-	-	7	-	-	-	-	-	-	-	1	6	-	-	-	-	-	-	-	7

PIEDMONT.

COUNTIES.	AGES AT WHICH MARRIAGES OCCURRED. MALES.																	AGES AT WHICH MARRIAGES OCCURRED. FEMALES.																
	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.
Albemarle,	–	–	–	–	–	–	–	–	29	12	5	1	–	1	–	3	51	–	–	1	–	2	6	9	6	18	9	3	1	–	–	–	4	59
Amelia,	–	–	–	–	–	–	–	–	12	4	3	2	–	–	–	–	21	–	–	–	–	–	1	4	2	10	6	4	–	–	–	–	–	27
Amherst,	–	–	–	–	–	–	–	–	2	1	–	–	–	–	–	9	12	–	–	–	–	–	–	–	–	2	–	1	–	–	–	–	9	12
Appomattox,	–	–	–	–	–	–	–	1	12	8	1	2	–	–	–	–	24	–	–	1	–	–	–	3	3	7	7	2	1	–	–	–	–	24
Bedford,	–	–	–	–	–	–	1	1	59	35	12	4	–	–	–	–	112	–	–	1	–	3	11	11	11	68	12	10	3	–	–	–	–	130
Brunswick,	–	–	–	–	–	–	–	–	7	6	8	–	3	–	–	–	24	–	–	–	–	1	–	1	1	13	6	–	–	1	–	–	–	23
Buckingham,	–	–	–	–	–	–	–	–	1	2	–	–	–	–	–	23	26	–	–	–	–	–	1	1	–	2	–	–	–	–	–	–	23	27
Campbell,	–	–	–	–	–	–	–	1	17	12	4	3	1	–	–	–	38	–	–	–	–	4	4	3	6	18	4	5	2	–	–	–	–	46
Charlotte,	–	–	–	–	–	–	–	–	8	9	1	–	–	–	–	–	18	–	–	–	–	1	2	3	4	8	–	2	–	–	–	–	–	20
Culpeper,	–	–	–	–	–	–	–	–	8	12	9	1	–	–	–	–	30	–	–	–	–	1	3	3	3	16	5	5	1	1	–	–	–	38
Cumberland,	–	–	–	–	–	–	–	1	11	6	5	–	–	–	–	–	23	–	–	–	1	–	1	3	3	12	4	3	1	–	–	–	–	28
Dinwiddie,	–	–	–	–	–	–	–	–	15	12	10	3	–	2	–	–	42	–	–	–	1	14	2	3	2	24	2	3	–	–	–	–	–	51

Fauquier,	-	-	-	-	-	-	-	-	1	19	20	11	3	-	-	-	-	54	-	-	-	-	2	1	4	3	32	8	4	1	-	-	-	-	55
Franklin,	-	-	-	-	-	-	-	-	5	20	15	5	1	-	-	-	-	46	-	-	-	2	1	5	8	4	23	4	4	-	-	-	-	-	51
Fluvanna,	-	-	-	-	-	-	-	-	-	11	9	-	1	-	-	-	-	21	-	-	-	-	-	1	2	4	12	3	2	1	-	-	-	-	25
Greene,	-	-	-	-	-	-	-	-	1	10	5	2	-	-	-	-	-	18	-	-	-	-	1	-	1	1	14	4	-	-	-	-	-	-	21
Goochland,	-	-	-	-	-	-	-	-	-	4	3	2	-	-	-	-	-	9	-	-	-	-	-	1	3	2	5	-	-	-	-	-	-	-	11
Halifax,	-	-	-	-	-	-	-	2	4	55	21	16	3	1	1	-	1	104	-	-	2	4	8	11	12	9	45	10	8	1	-	-	-	-	110
Henry,	-	-	-	-	-	-	1	-	2	25	15	7	-	-	-	-	-	50	-	-	-	2	1	9	8	6	23	3	1	2	-	-	-	-	55
Loudoun.*																																		
Louisa,	-	-	-	-	-	-	-	-	1	15	13	5	-	-	1	-	-	35	-	-	1	-	1	2	1	4	22	8	4	1	-	-	-	-	44
Lunenburg,	-	-	-	-	-	-	-	-	-	11	9	5	-	-	-	-	-	25	-	-	1	1	2	2	2	4	12	2	-	-	-	-	-	-	26
Madison,	-	-	-	-	-	-	1	-	1	18	7	8	-	-	-	-	-	35	-	-	-	-	-	1	6	3	23	4	5	-	-	-	-	-	42
Mecklenburg,	-	-	-	-	-	-	-	1	-	13	15	6	-	-	-	-	-	35	-	-	-	-	1	3	5	6	19	4	2	2	-	-	-	-	42
Nelson,	-	-	-	-	-	-	-	-	1	22	14	5	4	-	-	-	-	46	-	-	-	-	5	3	5	5	22	8	3	-	-	-	-	-	51
Nottoway,	-	-	-	-	-	-	-	-	-	5	4	1	1	-	-	-	-	11	-	-	-	-	2	2	2	1	6	3	1	1	-	-	-	-	18
Orange,	-	-	-	-	-	-	-	-	-	10	7	5	1	1	-	-	-	24	-	-	-	1	1	1	2	3	11	3	4	2	-	-	-	-	28
Patrick,	-	-	-	-	-	-	-	-	1	16	10	3	-	-	-	-	-	30	-	1	3	-	3	3	3	2	12	3	1	1	-	-	-	-	32
Pittsylvania,	-	-	-	-	-	-	-	1	3	63	25	13	4	-	-	-	-	109	-	1	-	3	9	11	13	11	57	19	4	1	1	-	-	-	130
Prince Edward,	-	-	-	-	-	1	-	2	-	13	17	4	2	-	-	-	-	39	-	-	-	3	-	4	7	4	22	10	-	1	-	-	-	-	51
Powhatan,	-	-	-	-	-	-	-	-	-	3	5	-	1	-	-	-	-	9	-	-	-	-	-	2	1	1	5	1	-	-	-	-	-	-	10
Rappahannock,	-	-	-	-	-	-	-	-	-	9	14	8	-	-	-	-	-	31	-	-	-	-	2	1	4	5	15	2	3	2	-	-	-	-	31
CITIES & TOWN.																																		
Danville,	-	-	-	-	-	-	-	-	-	6	4	1	-	-	-	-	-	11	-	-	-	-	-	3	2	1	7	-	-	-	-	-	-	-	13
Lynchburg,	-	-	-	-	-	-	-	-	-	22	17	9	3	-	-	-	-	51	-	-	-	-	3	6	4	4	28	3	4	-	-	-	-	-	52
Petersburg,	-	-	-	-	-	-	-	-	-	35	25	13	-	-	-	-	-	73	-	-	-	1	3	7	14	10	30	6	4	-	-	-	-	-	75

* Ages not given.

VALLEY.

COUNTIES.	AGES AT WHICH MARRIAGES OCCURRED. MALES. 12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.	AGES AT WHICH MARRIAGES OCCURRED. FEMALES. 12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.
Alleghany,	–	–	–	–	–	–	–	–	11	9	3	–	–	–	–	–	23	–	–	–	–	–	1	3	4	10	3	1	–	–	–	–	–	22
Augusta,	–	–	–	–	–	–	–	–	46	32	15	1	–	–	–	–	94	–	–	–	–	2	1	10	16	54	18	5	1	–	–	–	–	107
Bath,	–	–	–	–	–	–	–	–	10	8	3	–	1	–	–	–	22	–	–	–	–	1	–	5	1	15	–	3	1	–	–	–	–	26
Berkeley,	–	–	–	–	–	–	–	1	27	21	6	1	–	–	–	–	56	–	–	–	1	–	7	3	6	25	11	5	–	–	–	–	–	58
Botetourt,	–	–	–	–	–	–	–	2	28	22	12	1	–	–	–	–	65	–	–	–	1	1	4	3	9	34	13	1	–	–	–	–	–	66
Clarke,	–	–	–	–	–	–	–	1	–	14	5	3	1	–	–	–	24	–	–	–	–	–	2	2	14	14	2	1	1	–	–	–	–	36
Craig,	–	–	–	–	–	–	–	1	8	4	2	–	–	–	–	–	15	–	–	–	–	1	1	1	–	8	4	1	1	–	–	–	–	17
Frederick,	–	–	–	–	–	–	–	–	26	17	10	2	–	–	–	–	55	–	–	–	–	–	6	6	8	24	10	4	–	–	–	–	–	58
Hampshire,	–	–	–	–	–	–	1	–	31	15	11	2	–	–	–	–	60	–	–	–	–	1	4	4	4	25	14	10	–	–	–	–	–	62
Hardy,	–	–	–	–	–	–	–	–	36	13	6	1	1	–	–	–	57	–	–	–	–	2	3	5	9	22	14	3	1	–	–	–	–	59
Highland,	–	–	–	–	–	–	1	1	12	8	5	1	–	–	–	–	28	–	–	1	–	–	2	1	1	18	4	2	–	–	–	–	–	29
Jefferson,	–	–	–	–	–	–	–	–	25	20	8	–	–	–	–	–	53	–	–	–	–	1	2	2	6	37	11	3	2	–	–	–	–	64
Morgan.																																		
Page,	–	–	–	–	–	–	–	2	3	29	5	–	–	–	–	–	39	–	–	1	–	1	1	7	5	14	5	6	–	–	–	–	–	40
Pendleton,	–	–	–	–	–	–	–	2	24	14	2	–	–	–	–	–	42	–	–	–	1	1	3	6	7	22	4	3	1	–	–	–	–	48
Roanoke,	–	–	–	–	–	–	–	1	18	13	3	1	–	–	–	–	36	–	–	–	–	–	–	5	4	21	5	1	–	–	–	–	–	36
Rockbridge,	–	–	–	–	–	–	–	1	42	23	11	6	–	–	–	–	83	–	–	–	1	3	3	9	8	46	11	6	1	–	–	–	–	88
Rockingham,	–	–	–	–	–	–	2	1	52	31	9	2	1	1	–	–	99	–	–	1	4	4	7	7	11	56	15	7	1	–	–	–	–	113
Shenandoah,	–	–	–	–	–	–	–	–	44	34	17	2	–	–	–	–	97	–	–	–	1	2	3	6	9	57	18	12	2	–	–	–	–	110
Warren,	–	–	–	–	–	–	–	1	15	4	5	1	–	–	–	–	26	–	–	–	1	1	–	1	3	14	5	1	–	–	–	–	–	26
TOWNS.																																		
Staunton,	–	–	–	–	–	–	–	–	1	1	1	1	–	–	–	–	4	–	–	–	–	–	–	–	–	2	–	1	–	–	–	–	–	3
Winchester,	–	–	–	–	–	–	–	–	1	1	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	1	1	–	–	–	–	–	–	2

SOUTHWEST.

COUNTIES.	AGES AT WHICH MARRIAGES OCCURRED. MALES.																	AGES AT WHICH MARRIAGES OCCURRED. FEMALES.																
	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.
Boone,	-	-	-	-	-	-	1	5	22	10	5	1	-	-	-	-	44	-	-	1	2	3	9	5	6	17	3	3	-	-	-	-	-	49
Buchanan,	-	-	-	-	1	3	1	1	17	1	1	-	-	-	-	-	25	-	-	1	3	5	5	2	3	9	-	-	-	-	-	-	-	28
Carroll,	-	-	-	-	-	1	1	5	24	8	3	1	-	-	-	-	43	-	-	-	-	4	2	7	-	23	6	1	1	-	-	-	-	44
Fayette,	-	-	-	-	-	-	1	1	15	7	2	-	-	-	-	-	26	-	-	1	-	3	2	3	1	14	3	1	1	-	-	-	-	29
Floyd,	-	-	-	-	-	1	1	3	42	10	8	-	1	-	-	-	66	-	-	1	2	4	8	8	4	33	6	6	1	-	-	-	-	73
Grayson,	-	-	-	-	-	-	-	2	13	8	1	-	-	-	-	-	24	-	-	-	1	-	1	7	3	10	1	-	1	-	-	-	-	24
Greenbrier,	-	-	-	-	-	-	-	3	52	39	7	3	-	-	-	-	104	-	-	1	3	4	17	15	7	47	11	5	1	-	-	-	-	111
Giles,	-	-	-	-	-	1	-	-	30	6	6	-	-	-	-	-	43	-	-	-	1	2	3	8	7	19	4	1	-	-	-	-	-	45
Lee,	-	-	-	-	-	1	3	3	30	10	1	-	-	-	-	-	48	-	-	-	1	3	7	9	6	23	3	3	1	-	-	-	-	56
Logan,	-	-	-	-	-	2	2	2	22	1	2	-	-	-	-	-	31	-	-	1	1	2	1	7	4	15	4	-	-	-	-	-	-	35
Mercer,	-	-	-	-	-	-	-	3	22	9	3	-	-	1	-	-	38	-	-	3	-	1	3	8	5	11	8	4	3	-	-	-	-	46
Monroe,	-	-	-	-	-	-	-	3	27	14	8	-	1	-	-	-	53	-	-	-	1	6	3	12	7	25	4	5	-	-	-	-	-	63
Montgomery,	-	-	-	-	-	-	1	2	24	11	5	1	-	-	-	-	44	-	-	1	1	1	2	3	4	31	4	2	2	-	-	-	-	51
McDowell,	-	-	-	-	-	-	-	4	6	-	-	-	1	-	-	-	11	-	-	-	1	-	3	1	1	4	1	1	-	1	-	-	-	13
Pulaski,	-	-	-	-	-	-	-	2	6	8	5	2	-	-	-	-	23	-	-	1	1	-	2	6	2	6	4	2	1	-	-	-	-	25
Raleigh,	-	-	-	-	-	1	-	2	19	3	-	-	-	-	-	-	25	-	-	-	-	4	4	3	12	3	1	-	-	-	-	-	-	27
Russell,	-	-	-	-	-	1	2	3	37	11	5	-	-	-	-	-	59	-	-	-	2	4	11	4	8	23	7	5	-	-	-	-	-	64
Scott,	-	-	-	-	-	1	2	1	37	11	4	-	-	-	-	-	56	-	-	2	2	3	4	6	3	31	8	3	-	-	-	-	-	62
Smyth,	-	-	-	-	-	-	3	2	28	13	3	1	-	-	-	-	50	-	-	-	1	5	5	6	6	23	8	2	1	-	-	-	-	57
Tazewell,	-	-	-	-	-	-	2	2	38	18	4	-	-	-	-	-	64	-	-	-	1	1	2	10	8	40	4	-	-	-	-	-	-	66
Washington,	-	-	-	-	-	-	3	3	56	21	10	1	-	-	-	-	94	-	-	-	3	4	14	7	10	39	17	9	1	-	-	-	-	104
Wise,	-	-	-	-	-	-	1	2	19	2	-	-	-	-	-	-	24	-	-	1	2	3	2	3	2	10	2	1	-	-	-	-	-	26
Wyoming,	-	-	-	-	-	-	-	-	14	2	-	-	-	-	-	-	16	-	-	1	2	1	2	2	3	5	1	-	-	-	-	-	-	17
Wythe,	-	-	-	-	-	-	-	1	15	7	4	-	1	-	-	-	28	-	-	-	3	3	3	3	1	17	-	1	-	-	-	-	-	31

NORTHWEST.

COUNTIES.	AGES AT WHICH MARRIAGES OCCURRED. MALES.																	AGES AT WHICH MARRIAGES OCCURRED. FEMALES.																
	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.
Barbour,	–	–	1	–	–	1	2	5	55	9	5	–	1	–	–	–	79	–	–	–	1	4	10	10	14	37	4	3	–	–	–	–	–	83
Braxton,	–	–	–	–	–	–	–	2	28	3	1	1	–	–	–	–	35	–	–	–	2	1	4	12	6	10	3	–	–	–	–	–	1	39
Brooke,	–	–	–	–	–	–	–	1	12	2	6	1	–	–	–	–	22	–	–	–	–	1	–	2	1	16	3	–	1	–	–	–	–	24
Cabell,	–	–	–	–	–	–	1	3	26	9	3	–	–	–	–	–	42	–	–	1	–	1	6	7	4	26	2	1	–	–	–	–	–	48
Calhoun.																																		
Clay,	–	–	–	–	–	1	–	1	13	1	2	–	–	–	–	–	18	–	–	1	1	3	4	2	2	9	–	–	–	–	–	–	–	22
Doddridge,	–	–	–	–	–	2	1	–	22	7	4	–	–	–	–	–	36	–	–	–	1	2	7	5	7	12	4	–	1	–	–	–	–	39
Gilmer,	–	–	–	–	–	–	–	–	15	7	–	–	–	–	–	–	22	1	–	1	2	2	3	5	3	6	1	–	–	–	–	–	–	24
Hancock,	–	–	–	–	–	–	–	–	10	4	1	1	–	–	–	–	16	–	–	–	–	–	1	2	2	7	6	3	1	1	–	–	–	23
Harrison,	–	–	–	–	–	–	2	7	56	25	9	1	–	1	–	–	101	–	–	1	3	6	9	16	15	40	13	7	–	–	–	–	–	110
Jackson,	–	–	–	–	–	–	1	4	21	16	7	–	–	–	–	–	49	–	–	1	1	2	3	10	10	21	4	1	1	–	–	–	–	54

Kanawha,	-	-	-	-	-	1	-	-	5	69	38	12	2	-	-	-	-	127	-	-	1	6	10	16	22	9	65	8	6	1	-	-	-	-	144
Lewis,	-	-	-	-	-	-	-	-	1	23	10	5	-	-	-	1	-	40	-	-	-	1	-	2	5	4	25	4	2	1	-	-	-	-	44
Marion,	-	-	-	-	-	-	-	1	1	47	22	3	1	-	-	-	-	75	-	-	-	1	4	10	8	11	41	4	3	1	-	-	-	-	83
Marshall,	-	-	-	-	-	-	-	-	2	46	20	9	-	-	-	-	-	77	-	-	-	2	7	4	6	13	43	4	2	-	-	-	-	-	81
Mason.*																-																			
Monongalia,	-	-	-	-	-	-	-	-	-	16	15	6	-	-	-	-	-	37	-	-	-	-	-	-	4	2	24	7	2	1	1	-	-	-	41
Nicholas,	-	-	-	-	-	-	-	2	1	21	8	1	-	-	-	-	-	33	-	-	-	-	3	4	1	5	19	2	1	-	-	-	-	-	35
Ohio,	-	-	-	-	-	-	-	-	-	54	55	23	8	-	-	-	-	140	-	-	-	-	-	4	11	13	90	16	6	2	-	-	-	-	142
Pleasants,	-	-	-	-	-	-	-	-	-	10	8	2	-	-	-	-	-	20	-	-	-	1	1	-	5	2	12	2	1	-	-	-	-	-	24
Preston,	-	-	-	-	-	-	-	3	5	39	24	5	1	-	-	-	-	77	-	-	-	1	9	6	7	10	28	13	5	-	-	-	-	-	79
Pocahontas,	-	-	-	-	-	-	-	-	-	10	4	3	-	-	-	-	-	17	-	-	-	-	2	3	5	1	6	1	1	-	-	-	-	-	19
Putnam,	-	-	-	-	-	-	1	1	4	20	13	4	1	1	-	-	-	45	-	-	-	-	2	8	6	6	19	3	2	1	-	-	-	-	47
Randolph,	-	-	-	-	-	-	-	2	1	19	10	-	-	-	-	-	-	32	-	-	1	1	2	4	7	2	13	3	1	-	-	-	-	-	34
Ritchie,	-	-	-	-	-	-	1	-	-	31	12	3	-	-	-	-	-	47	-	-	-	1	1	6	8	8	18	6	1	1	-	-	-	-	50
Roane,	-	-	-	-	-	-	1	4	7	14	4	1	-	-	-	-	-	31	-	-	-	1	1	6	4	7	9	2	1	-	-	-	-	-	31
Taylor,	-	-	-	-	-	-	-	-	2	21	18	3	-	-	-	-	-	44	-	-	-	-	1	3	3	7	28	3	3	-	-	-	-	-	48
Tyler,	-	-	-	-	-	-	-	1	3	30	14	4	2	-	-	-	-	54	-	-	1	-	2	6	10	6	21	4	8	1	1	-	-	-	60
Tucker,	-	-	-	-	-	-	-	-	-	5	1	-	-	-	-	-	-	6	-	-	-	-	-	-	2	2	2	1	1	-	-	-	-	-	8
Upshur,	-	-	-	-	-	-	1	3	5	29	14	5	1	-	-	-	-	58	-	-	-	-	5	5	7	4	32	8	3	2	1	-	-	-	67
Wayne,	-	-	-	-	-	-	-	1	2	20	7	3	-	-	-	-	-	33	-	-	-	1	5	5	2	3	15	2	1	-	-	-	-	-	34
Webster,	-	-	-	-	-	-	-	-	1	6	1	-	-	-	-	-	-	8	-	-	-	-	1	2	2	2	1	-	-	-	-	-	-	-	8
Wetzel,	-	-	-	-	-	1	-	-	1	37	11	2	-	-	-	-	-	52	-	-	-	-	4	7	7	5	24	7	1	-	-	-	-	-	55
Wirt,	-	-	-	-	-	-	-	-	-	16	10	5	-	-	-	-	-	31	-	-	-	-	2	9	2	3	16	4	-	-	-	-	-	-	36
Wood,	-	-	-	-	-	-	-	-	1	44	17	13	-	-	-	-	-	75	-	-	1	1	2	2	19	11	37	5	5	-	-	-	-	-	83

* Ages not given.

TABLE X,

Exhibiting the number of births in the white, free negro and slave population in the several counties of the state in 1860; also the proportion of said births in the aggregate to the population in 1860, and the excess of births over deaths—arranged by districts.

TIDE WATER.

COUNTIES.	Population in 1860.	No. of births in 1860.	Whites.	Free negroes.	Slaves	Born dead.	Born alive.	Proportion of births in 1860 to the whole population in 1860.	Proportion of deaths in 1860 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Accomack, - -	18586	365	238	11	116	16	349	1.96 per ct. or 1 in 51	.82 per ct. or 1 in 122	1.14 per ct. or 1 in 88
Alexandria,* - -	12652									
Caroline,* - -	18465									
Charles City, - -	5609	179	62	13	104	11	168	3.23 " " 31	1.56 " " 64	1.67 " " 59
Chesterfield, - -	19015	364	201	8	155	9	355	1.92 " " 52	.92 " " 108	1.00 " " 100
Elizabeth City,* -	5798									
Essex, - -	10469	271	70	2	199	2	269	2.56 " " 39	.89 " " 112	1.67 " " 59
Fairfax,* - -	11835									
Gloucester, - -	10956	196	76	–	120	1	195	1.78 " " 56	.85 " " 118	.93 " " 107
Greenesville, - -	6374	169	42	7	120	1	168	2.63 " " 38	.80 " " 125	1.83 " " 53
Hanover, - -	17225	570	113	4	453	13	557	3.33 " " 30	1.85 " " 54	1.48 " " 67
Henrico, - -	23643	501	320	1	180	29	472	2.13 " " 47	1.12 " " 89	1.01 " " 99
Isle of Wight, - -	9977	306	151	25	130	1	305	3.12 " " 32	1.10 " " 91	2.02 " " 49
James City, - -	4176	131	36	31	64	–	131	3.12 " " 32	1.40 " " 72	1.72 " " 58
King George, - -	6575	191	68	11	112	10	181	2.94 " " 34	1.00 " " 100	1.94 " " 51
King & Queen, -	10331	418	126	10	282	18	400	4.00 " " 25	1.85 " " 54	2.15 " " 47
King William, - -	8529	250	52	9	189	11	239	2.94 " " 34	1.56 " " 64	1.38 " " 73
Lancaster, - -	5154	168	58	1	109	4	164	3.23 " " 31	1.26 " " 79	1.97 " " 50

Matthews,*	7091																	
Middlesex,	4364	151	73	2	76	9	142	3.45	per ct. or 1 in	29	1.37	per ct. or 1 in	73	2.08	per ct. or 1 in	48
Nansemond,	13693	354	189	19	146	8	346	2.63	" "	38	1.05	" "	94	1.58	" "	63
New Kent,	5884	42	15	1	26	1	41	.71	" "	140	.71	" "	140			
Norfolk county,	10152	280	158	9	113	3	277	2.70	" "	37	1.35	" "	74	1.35	" "	74
Northampton,	7832	203	76	3	124	5	198	2.63	" "	38	.91	" "	110	1.72	" "	58
Northumberland,	7530	151	80	–	71	–	151	2.00	" "	50	.61	" "	164	1.39	" "	72
Princess Anne,	7714	230	147	–	83	4	226	3.03	" "	33	1.05	" "	95	1.98	" "	50
Prince George,	8410	283	78	10	195	12	271	3.33	" "	30	1.09	" "	92	2.24	" "	45
Prince William,*	8565															
Richmond county,	6856	215	113	8	94	6	209	3.12	" "	32	1.35	" "	74	1.77	" "	56
Southampton,*	12916															
Spotsylvania,	11048	261	63	–	198	5	256	2.40	" "	42	1.03	" "	97	1.37	" "	73
Stafford,	8555	85	44	–	41	2	83	1.00	" "	100	.58	" "	171	.42	" "	238
Surry,	6133	121	60	8	53	1	120	1.96	" "	51	1.14	" "	88	.82	" "	122
Sussex,	10175	310	83	15	212	9	301	3.03	" "	33	2.17	" "	46	.86	" "	116
Warwick,*	1740															
Westmoreland,	8282	173	55	2	116	1	172	2.08	" "	48	.54	" "	184	1.54	" "	64
York,*	4949															
Total,	357258	6938	2847	210	3881	192	6746	2.56	" "	39	1.23	" "	81	1.33	" "	75
CITIES AND TOWNS.																
Fredericksburg,	5028	131	105	7	19	–	131	2.63	" "	38	1.33	" "	75	1.20	" "	84
Norfolk,*	15717															
Portsmouth,	10289	223	208	6	9	–	223	2.17	" "	46	.91	" "	110	1.26	" "	71
Richmond,	37973	457	364	9	84	16	441	1.20	" "	83	.72	" "	138	.48	" "	208
Williamsburg,	1612	34	20	–	14	2	32	2.15	" "	47	1.61	" "	62	.54	" "	184
Total,	70619	845	697	22	126	18	827	1.54	" "	65	.84	" "	119	.70	" "	143
Aggregates,	427877	7783	3544	232	4007	210	7573	2.33	" "	43	1.08	" "	91	1.25	" "	80

* No returns.

PIEDMONT.

COUNTIES.	Population in 1860.	No. of births in 1860.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1860 to the whole population in 1860.	Proportion of deaths in 1860 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Albemarle, - -	26625	724	268	10	446	18	706	2.78 per ct. or 1 in 36	1.10 per ct. or 1 in 91	1.68 per ct. or 1 in 59
Amelia, - -	10753	310	65	4	241	11	299	2.86 " " 35	1.51 " " 66	1.55 " " 74
Amherst,* - -	14316									
Appomattox, - -	8889	307	125	3	179	2	305	3.45 " " 29	1.96 " " 51	1.49 " " 67
Bedford, - -	25068	688	392	5	291	21	667	2.78 " " 36	.96 " " 104	1.82 " " 55
Brunswick, - -	14811	597	155	22	420	19	578	4.00 " " 25	1.89 " " 53	2.11 " " 47
Buckingham, - -	15212	414	112	3	299	7	407	2.78 " " 36	1.51 " " 66	1.27 " " 79
Campbell, - -	19286	532	247	4	281	6	526	2.78 " " 36	1.28 " " 78	1.50 " " 66
Charlotte, - -	14469	538	132	3	403	11	527	3.70 " " 27	2.04 " " 49	1.66 " " 60
Culpeper, - -	12064	249	100	–	149	9	240	2.08 " " 48	.74 " " 135	1.34 " " 75
Cumberland, - -	9961	285	63	3	219	4	281	2.86 " " 35	1.54 " " 65	1.32 " " 76
Dinwiddie, - -	11920	365	85	16	264	5	360	3.03 " " 33	1.78 " " 56	1.25 " " 80
Fauquier, - -	21704	499	194	8	297	15	484	2.33 " " 43	.94 " " 106	1.39 " " 72
Franklin, - -	20098	770	467	–	303	18	752	3.85 " " 26	1.33 " " 75	2.52 " " 39
Fluvanna, - -	10353	331	133	1	197	11	320	3.22 " " 31	1.45 " " 69	1.77 " " 56
Greene, - -	5025	162	89	2	71	1	161	3.22 " " 31	.95 " " 105	2.27 " " 44
Goochland, - -	10656	300	74	16	210	4	296	2.86 " " 35	1.33 " " 75	1.53 " " 65

Halifax,	26521	831	305	8	518	25	806	3.12	per ct. or 1 in	32	1.22	per ct. or 1 in	82	1.90	per ct. or 1 in	53
Henry,	12105	480	226	8	246	9	471	4.00	" "	25	1.23	" "	81	2.77	" "	36
Lunenburg,	21772	469	329	7	133	5	464	2.17	" "	46	.88	" "	113	1.29	" "	78
Louisa,	16698	527	125	8	394	15	512	3.22	" "	31	1.54	" "	65	1.68	" "	59
Lunenburg,	11984	397	144	3	280	18	379	3.33	" "	30	1.25	" "	80	2.08	" "	48
Madison,	8854	189	94	–	95	5	184	2.15	" "	47	.79	" "	126	1.36	" "	73
Mecklenburg,	26096	618	142	–	476	7	611	3.12	" "	32	1.28	" "	78	1.84	" "	54
Nelson,	13015	130	83	–	47	2	128	1.00	" "	100	.48	" "	210	.52	" "	192
Nottoway,	8836	286	47	2	237	8	278	3.22	" "	31	1.54	" "	65	1.68	" "	59
Orange,	16706	315	100	2	213	4	311	2.94	" "	34	1.04	" "	96	1.90	" "	53
Patrick,	9359	296	233	–	63	1	295	3.12	" "	32	.98	" "	102	2.14	" "	46
Pittsylvania,	27656	934	465	2	467	24	910	3.33	" "	30	1.64	" "	61	1.69	" "	58
Prince Edward,	11844	354	89	4	261	8	316	3.03	" "	33	1.64	" "	61	1.39	" "	72
Powhatan,	8391	319	80	8	231	9	310	3.85	" "	26	1.88	" "	53	1.97	" "	51
Rappahannock,	8850	169	68	1	100	1	168	1.88	" "	53	.98	" "	102	.90	" "	111
Total,	467897	13385	5201	153	8031	303	13082	2.94	" "	34	1.30	" "	77	1.64	" "	61
CITIES AND TOWNS.																
Danville,	3639	44	39	–	5	1	43	1.20	" "	83	1.20	" "	83			
Lynchburg,	6857	80	57	–	23	1	79	1.16	" "	86	1.13	" "	88	.03	" "	3333
Petersburg,	18278	307	214	–	93	5	302	1.67	" "	59	1.04	" "	96	.63	" "	158
Total,	28774	431	310	–	121	7	424	1.48	" "	67	1.09	" "	92	.39	" "	256
Aggregates,	496671	13816	5511	153	8152	310	13506	2.86	" "	35	1.30	" "	77	1.56	" "	64

* No returns.

VALLEY.

COUNTIES.	Population in 1860.	No. of births in 1860.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1860 to the whole population in 1860.	Proportion of deaths in 1860 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Alleghany, - -	6765	74	65	–	9	2	72	1.09 per ct. or 1 in 91	.37 per ct. or 1 in 271	.62 per ct. or 1 in 161
Augusta, - -	23844	653	474	3	176	21	632	2.77 " " 36	1.07 " " 93	1.70 " " 59
Bath, - -	3676	140	102	–	38	9	131	3.85 " " 26	1.47 " " 68	2.38 " " 42
Berkeley,* - -	12525									
Botetourt, - -	11516	248	172	1	75	11	237	2.14 " " 46	1.05 " " 95	1.09 " " 91
Clarke, - -	7146	187	98	–	89	2	185	2.63 " " 38	.87 " " 115	1.76 " " 57
Craig, - -	3553	76	66	–	10	2	74	2.13 " " 47	.56 " " 177	1.57 " " 64
Frederick, - -	12153	282	257	3	22	8	274	2.32 " " 43	.95 " " 106	1.37 " " 73
Hampshire,* - -	13913									
Hardy, - -	9864	263	232	5	26	1	262	2.77 " " 36	.70 " " 143	2.07 " " 48

Highland,	-	-	4319	119	106	–	13	5	114	2.77	per ct. or 1 in	36	.60	per ct. or 1 in	166	2.17	per ct. or 1 in	46
Jefferson,	-	-	14575	214	129	4	81	4	210	1.47	" "	68	.59	" "	169	.88	" "	113
Morgan,*	-	-	3731															
Page,	-	-	8109	301	247	15	39	11	290	3.70	" "	27	1.54	" "	65	2.16	" "	46
Pendleton,*	-	-	6165															
Roanoke,	-	-	8048	292	185	3	104	2	290	3.70	" "	27	1.72	" "	58	1.98	" "	51
Rockbridge,	-	-	17250	457	349	3	105	6	451	2.63	" "	38	1.23	" "	81	1.40	" "	78
Rockingham,	-	-	23108	630	555	9	66	6	624	2.70	" "	37	.94	" "	106	1.76	" "	57
Shenandoah,	-	-	13896	319	313	2	4	10	309	2.32	" "	43	.73	" "	137	1.59	" "	63
Warren,	-	-	6142	177	125	4	48	6	171	2.77	" "	36	1.20	" "	83	1.57	" "	64
Total,		-	210898	4432	3475	52	905	106	4326	2.56	" "	39	1.02	" "	98	1.54	" "	65
TOWNS.																		
Staunton,	-	-	3906	29	18	–	11	1	28	.74	" "	134	.33	" "	300	.41	" "	244
Winchester,	-	-	4394	101	72	22	7	–	101	2.32	" "	43	.87	" "	115	1.45	" "	69
Total,		-	8300	130	90	22	18	1	129	1.57	" "	64	.61	" "	163	.96	" "	104
Aggregates,		-	219198	4562	3565	74	923	107	4455	2.50	" "	40	1.00	" "	100	1.50	" "	66

* No returns.

SOUTHWEST.

COUNTIES.	Population in 1860.	No. of births in 1860.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1860 to the whole population in 1860.	Proportion of deaths in 1860 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Boone,* - -	4840									
Buchanan, - -	2793	98	98	–	–	1	97	3.57 per ct. or 1 in 28	.88 per ct. or 1 in 112	2.69 per ct. or 1 in 37
Carroll, - -	8012	265	260	–	5	3	262	3.33 " " 30	.63 " " 160	2.70 " " 30
Fayette,* - -	5997									
Floyd, - -	8236	249	244	–	5	1	248	3.03 " " 33	.88 " " 114	2.15 " " 47
Grayson, - -	8252	293	277	–	16	9	284	3.57 " " 28	.92 " " 108	2.65 " " 37
Greenbrier, - -	12210	351	302	–	49	7	344	2.86 " " 35	.87 " " 115	1.99 " " 50
Giles, - -	6883	255	233	–	22	3	252	3.70 " " 27	1.17 " " 85	2.53 " " 39
Lee, - -	11032	442	408	1	33	15	427	4.00 " " 25	1.10 " " 91	2.90 " " 34
Logan, - -	4938	161	154	–	7	5	156	3.22 " " 31	.45 " " 224	2.77 " " 36
Mercer, - -	6818	284	270	–	14	14	270	4.17 " " 24	1.51 " " 66	2.66 " " 37
Monroe, - -	10757	349	319	2	28	7	342	2.63 " " 38	.90 " " 111	1.73 " " 58
Montgomery, - -	10615	220	173	–	47	4	216	2.08 " " 48	.57 " " 174	1.60 " " 62
McDowell,* - -	1535									
Pulaski, - -	5416	186	131	–	55	3	183	3.45 " " 29	1.00 " " 100	2.45 " " 41
Raleigh, - -	3367	133	132	–	1	2	131	3.85 " " 26	.42 " " 240	3.43 " " 29
Russell, - -	10180	318	307	3	38	9	339	3.45 " " 29	.97 " " 103	2.48 " " 40
Scott, - -	12072	422	408	–	14	8	414	3.57 " " 28	.88 " " 113	2.69 " " 37
Smyth, - -	8952	263	237	4	22	8	255	2.94 " " 34	1.23 " " 81	1.71 " " 57
Tazewell, - -	9920	282	250	–	32	7	275	2.86 " " 35	.69 " " 144	2.17 " " 46
Washington, - -	16893	442	385	1	56	6	436	2.63 " " 38	1.00 " " 100	1.63 " " 61
Wise, - -	4508	191	188	–	3	–	191	4.35 " " 23	.93 " " 107	3.42 " " 29
Wyoming, - -	2861	80	80	–	–	3	77	2.86 " " 35	.66 " " 150	2.20 " " 45
Wythe, - -	12305	243	207	1	35	5	238	2.00 " " 50	.81 " " 124	1.19 " " 84
Total,	189392	5557	5063	12	482	120	5437	3.22 " " 31	.88 " " 113	2.34 " " 42

* No returns.

NORTHWEST.

COUNTIES.	Population in 1860.	No. of births in 1860.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1860 to the whole population in 1860.	Proportion of deaths in 1860 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Clay, - -	1787	87	86	–	1	1	86	5.00 per ct. or 1 in 20	.39 per ct. or 1 in 255	4.61 per ct. or 1 in 21
Pocahontas, - -	3958	163	156	–	7	10	153	4.17 " " 24	1.23 " " 81	2.84 " " 35
Webster,* - -	1555	61	61	–	–	3	58	4.00 " " 25	1.82 " " 55	2.18 " " 46
Total,	7200	311	303	–	8	14	297	4.35 " " 23	1.15 " " 87	3.20 " " 31

Only three counties in the Northwest have made returns of births and deaths. The proportion of births and deaths and the rate of increase in that district, is therefore only given in relation to those counties, the aggregate population of which is 7,200.

RECAPITULATION.

DISTRICTS.	Population in 1860.	No. of births in 1860.	Whites.	Free negroes.	Slaves.	Born dead.	Born alive.	Proportion of births in 1860 to the whole population in 1860.	Proportion of deaths in 1860 to the whole population in 1860.	Rate of increase or per ct. of excess of births over deaths.
Tide Water, -	427877	7783	3544	232	4007	210	7573	2.33 per ct. or 1 in 43	1.08 per ct. or 1 in 91	1.25 per ct. or 1 in 80
Piedmont, -	496671	13816	5511	153	8152	310	13506	2.86 " " 35	1.30 " " 77	1.56 " " 64
Valley, -	219198	4562	3565	74	923	107	4455	2.50 " " 40	1.00 " " 100	1.50 " " 66
Southwest, -	189392	5557	5063	12	482	120	5437	3.22 " " 31	.88 " " 113	2.34 " " 42
Northwest, -	262676	313	313	–	8	14	297	4.35 " " 23	1.15 " " 87	3.20 " " 31
Aggregates, -	1595814	32029	17986	471	13572	761	31268	2.70 " " 37	1.06 " " 94	1.64 " " 61

TABLE XI,

Exhibiting the deaths in the state of Virginia in 1860; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

TIDE WATER.

COUNTIES.	Population in 1860.	No. of deaths in 1860.	Proportion of deaths in the year 1860, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Accomack,	18586	152	.82 per cent. or 1 in 122	42	17	42	18	9	30	6	36	23	21	30	16
Alexandria,	12652														
Caroline,	18465														
Charles City,	5609	88	1.56 " " 64	17	22	15	20	3	21	7	17	25	19	21	15
Chesterfield,	19015	176	.92 " " 108	39	18	40	18	4	25	3	3	45	29	45	23
Elizabeth City,	5798														
Essex,	10469	93	.89 " " 112	13	28	17	37	1	5	–	–	30	26	32	19
Fairfax,	11835														
Gloucester,	10956	93	.85 " " 118	19	23	24	18	–	–	–	–	24	15	26	19
Greenesville,	6374	51	.80 " " 125	7	32	7	14	–	–	–	–	18	20	19	19
Hanover,	17225	316	1.85 " " 54	21	19	28	26	–	–	1	40	127	20	139	18
Henrico,	23643	266	1.12 " " 89	73	15	73	30	1	30	–	–	60	16	59	25
Isle of Wight,	9977	110	1.10 " " 91	21	16	31	28	3	26	4	40	26	30	25	38
James City,	4176	58	1.40 " " 72	8	38	8	33	5	7	7	13	18	23	12	16
King George,	6575	66	1.00 " " 100	7	13	12	32	1	.01	1	19	16	21	29	17
King & Queen,	10331	192	1.85 " " 54	26	20	30	26	2	2	4	12	61	21	69	23
King William,	8529	133	1.56 " " 64	7	23	13	17	1	42	2	13	45	21	65	11
Lancaster,	5154	65	1.26 " " 79	14	14	8	12	1	.02	–	–	15	15	27	15
Matthews,	7091														

Middlesex,	4364	60	1.37	per cent. or	1 in	73	10	5	12	17	–	–	–	–	21	12	17	19
Nansemond,	13693	146	1.05	"	"	94	29	16	40	22	7	10	5	22	34	19	31	25
New Kent,	5884	42	.71	"	"	140	3	29	5	37	–	–	–	–	11	12	23	39
Norfolk county,	10152	138	1.35	"	"	74	34	26	32	19	1	75	3	31	34	27	34	33
Northampton,	7832	71	.91	"	"	110	18	33	10	12	3	22	–	–	18	25	22	17
Northumberland,	7530	46	.61	"	"	161	7	13	15	16	1	23	–	–	10	15	13	32
Princess Anne,	7714	81	1.05	"	"	95	29	16	21	24	–	–	–	–	19	17	12	11
Prince George,	8410	91	1.09	"	"	92	14	38	19	30	4	51	1	80	32	20	21	34
Prince William,	8565																	
Richmond county,	6856	92	1.35	"	"	74	21	23	26	26	1	.50	3	1	16	15	25	18
Southampton,	12916																	
Spotsylvania,	11048	114	1.03	"	"	97	14	43	13	30	1	76	–	–	33	27	53	22
Stafford,	8555	50	.58	"	"	171	9	41	11	42	–	–	–	–	17	18	13	25
Surry,	6133	70	1.14	"	"	88	14	37	10	18	2	9	7	5	18	21	19	19
Sussex,	10175	219	2.17	"	"	46	32	20	39	17	8	6	10	12	69	25	61	25
Warwick,	1740																	
Westmoreland,	8282	45	.54	"	"	184	2	30	4	41	–	–	–	–	23	22	16	15
York,	4949																	
Total,	357258	3124	1.23	"	"	81	550	24	605	25	59	23	64	23	888	20	958	22
CITIES AND TOWNS.																		
Fredericksburg,	5028	67	1.33	"	"	75	20	32	34	22	2	59	1	23	7	21	3	27
Norfolk,	15717																	
Portsmouth,	10289	93	.91	"	"	110	37	10	39	18	2	.02	–	–	6	32	9	21
Richmond,	37973	276	.72	"	"	138	80	14	94	24	7	27	11	19	31	19	53	23
Williamsburg,	1612	26	1.61	"	"	62	3	3	5	24	–	–	2	50	7	16	9	22
Total,	70619	462	.84	"	"	119	140	15	172	22	11	29	14	31	51	22	74	24
Aggregates,	427877	3586	1.08	"	"	91	690	19	777	23	70	26	78	27	939	21	1032	23

TABLE XI—Continued—Exhibiting the causes of death, and showing the number from each cause.

TIDE WATER.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Accomack,	–	–	7	1	1	–	–	–	1	3	2	2	2	4	2	–	1	–	102	5	–	2	4	1	1	11
Alexandria.																										
Caroline.																										
Charles City,	3	3	4	3	2	–	–	–	–	–	–	–	–	4	1	3	1	–	34	2	–	–	3	–	12	13
Chesterfield,	1	–	14	1	1	1	–	2	–	4	2	3	5	10	13	–	1	–	47	12	–	3	6	3	13	34
Elizabeth City.																										
Essex,	–	–	13	–	–	1	–	–	–	14	–	7	–	6	2	–	2	–	13	4	1	2	4	3	5	16
Fairfax.																										
Gloucester,	1	–	6	–	–	–	–	1	–	1	2	–	–	5	2	–	–	–	54	2	–	2	2	1	3	11
Greenesville,	–	–	2	–	–	3	–	–	–	5	2	–	1	4	6	–	1	1	3	3	–	2	4	–	5	9
Hanover,	3	10	12	4	14	–	–	–	2	14	4	11	12	9	10	6	1	–	68	12	1	6	7	–	13	97
Henrico,	3	1	33	4	5	5	–	2	2	14	13	5	1	3	11	1	–	–	79	15	1	4	7	4	11	42
Isle of Wight,	1	6	11	–	1	4	1	–	–	3	2	3	–	14	4	–	3	–	37	3	–	2	2	3	1	9
James City,	–	2	6	1	–	–	–	–	1	3	1	1	–	–	6	1	1	–	9	4	–	–	1	1	6	14
King George,	2	–	2	–	–	11	–	–	–	–	2	–	–	4	2	1	1	–	13	4	–	4	1	1	1	17
King & Queen,	–	1	15	4	1	–	–	–	2	16	5	12	7	13	6	–	–	–	38	12	–	4	10	3	14	29
King William,	–	–	9	1	–	22	–	–	–	6	5	–	–	9	11	–	–	–	9	5	1	2	–	–	1	52
Lancaster,	–	1	4	–	–	–	–	–	–	–	–	–	–	2	2	–	–	–	24	5	–	1	1	1	–	24

Matthews.																										
Middlesex, -	1	3	1	–	–	–	–	–	–	–	1	4	1	3	5	–	1	–	32	3	–	1	1	–	1	2
Nansemond, -	2	–	12	1	10	5	–	–	–	12	3	1	–	7	7	2	–	–	50	3	1	2	5	2	3	18
New Kent, -	–	1	–	–	–	–	–	–	–	2	–	–	–	3	–	1	–	–	25	2	–	–	1	1	4	2
Norfolk, -	1	–	13	4	3	4	–	–	2	4	6	1	–	7	15	–	–	–	27	7	–	–	8	1	14	21
Northampton, -	–	–	5	2	–	–	–	–	–	2	–	–	–	3	1	–	–	–	38	4	1	1	3	–	3	8
Northumberland,	–	–	2	–	–	1	–	–	–	4	–	–	–	1	–	–	–	–	30	2	–	–	3	–	–	3
Princess Anne, -	–	2	8	1	–	1	–	–	2	2	2	–	–	1	3	–	–	–	39	4	–	1	3	–	1	11
Prince George, -	–	1	13	2	2	–	–	–	1	1	–	3	1	5	–	–	2	–	23	5	–	–	3	2	13	14
Prince William.																										
Richmond, -	–	–	4	–	–	–	–	–	–	8	1	–	–	2	–	–	–	–	52	1	–	3	4	1	1	15
Southampton.																										
Spotsylvania, -	1	–	17	1	2	1	–	–	–	5	4	4	–	9	3	–	–	–	36	3	–	2	7	4	–	15
Stafford, -	–	–	3	5	2	–	–	–	–	5	1	–	–	2	11	–	–	–	9	3	–	–	–	3	2	4
Surry, -	–	–	3	1	–	4	–	–	–	5	2	4	1	2	2	1	–	–	13	6	3	–	5	–	7	11
Sussex, -	1	–	16	2	–	6	–	–	–	6	2	4	2	10	19	2	1	–	49	11	1	3	7	3	39	35
Warwick.																										
Westmoreland, -	–	–	1	2	–	1	–	–	–	1	–	4	–	3	1	–	–	–	11	7	–	2	3	2	–	7
York.																										
Total, -	20	31	236	40	44	70	1	5	13	140	62	69	33	145	145	18	16	1	964	149	10	49	105	40	174	544
CITIES & TOWNS.																										
Fredericksburg,	–	2	14	2	–	–	–	–	–	2	2	–	1	1	1	–	1	–	18	2	1	1	5	–	4	10
Norfolk.																										
Portsmouth, -	–	1	12	4	–	2	–	–	1	7	4	–	–	1	4	1	–	–	3	5	–	1	4	1	6	36
Richmond, -	1	3	32	2	3	3	–	3	–	5	11	6	5	14	8	1	3	–	64	7	4	2	14	4	11	70
Williamsburg, -	2	–	2	–	1	–	–	–	–	1	2	1	–	–	2	–	1	–	3	1	–	1	3	–	1	5
Total, -	3	6	60	8	4	5	–	3	1	15	19	7	6	16	15	2	5	–	88	15	5	5	26	5	22	121
Aggregates, -	23	37	296	48	48	75	1	8	14	155	81	76	39	161	160	20	21	1	1052	164	15	54	131	45	196	665

TABLE XI—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1860.

TIDE WATER.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1860.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Accomack,	66	7	7	3	3	3	5	4	7	17	7	4	7	5	5	2	–	152
Alexandria.																		
Caroline.																		
Charles City.																		
Chesterfield,	51	8	5	4	3	16	8	16	15	10	6	9	12	4	6	3	–	176
Elizabeth City.																		
Essex,	16	5	7	3	2	6	3	6	9	11	5	6	4	2	5	3	–	93
Fairfax,																		
Gloucester,	46	3	3	1	2	5	1	–	4	8	5	1	8	3	–	3	–	93
Greenesville,	15	5	–	1	3	2	3	4	4	4	4	2	3	1	–	–	–	51
Hanover,	169	23	8	5	2	18	10	7	13	14	12	12	7	10	3	3	–	316
Henrico,	64	25	18	8	7	19	9	12	15	22	18	21	18	7	3	–	–	266
Isle of Wight,	32	7	5	–	2	1	2	6	10	7	3	8	12	4	6	3	2	110
James City,	15	5	1	4	5	2	1	6	3	3	3	6	4	–	–	–	–	58
King George,	29	2	2	2	1	1	3	3	7	2	2	3	2	3	4	–	–	66
King & Queen,	54	4	9	6	7	16	4	5	23	22	10	4	15	5	6	2	–	192
King William,	47	18	10	1	1	6	4	8	8	6	7	3	5	8	1	–	–	133
Lancaster,	29	5	2	2	1	2	1	5	6	1	4	3	2	1	1	–	–	65

Matthews.																		
Middlesex,	25	8	2	3	–	1	3	4	4	1	3	2	1	2	1	–	–	60
Nansemond,	43	11	11	4	7	3	1	8	16	7	5	11	12	5	1	1	–	146
New Kent,	20	2	–	–	1	2	–	2	2	1	3	3	2	3	1	–	–	42
Norfolk,	30	6	7	4	2	15	3	3	11	9	8	8	15	11	3	3	–	138
Northampton,	25	4	4	2	1	5	3	2	3	2	2	5	5	6	1	1	–	71
Northumberland,	14	2	6	1	2	2	3	–	3	1	4	–	5	1	1	1	–	46
Princess Anne,	32	7	1	4	1	3	2	5	6	4	2	5	3	4	1	1	–	81
Prince George,	13	9	3	2	1	6	2	5	9	7	10	7	7	4	3	3	–	91
Prince William.																		
Richmond,	32	8	2	3	2	6	2	1	8	5	7	4	8	1	2	–	1	92
Southampton.																		
Spotsylvania,	29	5	4	3	3	4	3	2	13	10	10	7	3	13	4	1	–	114
Stafford,	10	1	1	3	2	3	–	3	7	2	4	4	2	5	2	1	–	50
Surry,	19	8	4	–	2	5	4	3	3	3	4	6	5	1	3	–	–	70
Sussex,	65	11	11	4	3	20	8	9	22	11	15	6	16	7	7	2	2	219
Warwick.																		
Westmoreland,	13	2	2	2	2	1	1	3	5	3	1	2	6	2	–	–	–	45
York.																		
Total,	1003	201	135	75	68	173	89	132	236	193	164	152	189	118	70	33	5	3036
CITIES AND TOWNS.																		
Fredericksburg,	10	10	2	3	4	1	1	3	5	6	4	7	9	1	1	–	–	67
Norfolk.																		
Portsmouth,	33	13	4	2	2	4	1	2	9	6	5	6	3	3	–	–	–	93
Richmond,	82	40	7	10	8	10	6	13	20	17	11	17	15	11	7	1	1	276
Williamsburg,	8	1	–	–	–	2	1	3	1	3	3	3	1	–	–	–	–	26
Total,	133	64	13	15	14	17	9	21	35	32	23	33	28	15	8	1	1	462
Aggregates,	1136	265	148	90	82	190	98	153	271	225	187	185	217	133	78	34	6	3498

TABLE XI—Continued—(Tide Water), exhibiting the proportion which each age at death bears to the whole number of deaths.

Under 1 year,	32.46	per cent.	or 1 in	3.08	of the whole	number of deaths.
From 1 to 2 years,	7.57	"	"	13.20	"	"
From 2 to 3 years,	4.23	"	"	23.64	"	"
From 3 to 4 years,	2.56	"	"	39.00	"	"
From 4 to 5 years,	2.34	"	"	42.66	"	"
From 5 to 10 years,	5.43	"	"	18.41	"	"
From 10 to 15 years,	2.80	"	"	35.70	"	"
From 15 to 20 years,	4.37	"	"	22.86	"	"
From 20 to 30 years,	7.74	"	"	12.91	"	"
From 30 to 40 years,	6.43	"	"	15.54	"	"
From 40 to 50 years,	5.34	"	"	18.71	"	"
From 50 to 60 years,	5.29	"	"	18.91	"	"
From 60 to 70 years,	6.20	"	"	16.12	"	"
From 70 to 80 years,	3.80	"	"	26.30	"	"
From 80 to 90 years,	2.23	"	"	44.72	"	"
From 90 to 100 years,	.97	"	"	103.00	"	"
Over 100 years,	.17	"	"	583.00	"	"

TABLE XI—Continued—Exhibiting the deaths in the state of Virginia in 1860; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

PIEDMONT.

COUNTIES.	Population in 1860.	No. of deaths in 1860.	Proportion of deaths in the year 1860, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Albemarle,	26625	292	1.10 per cent. or 1 in 91	54	26	58	34	2	2	–	–	90	24	78	22
Amelia,	10753	163	1.51 " " 66	21	32	21	27	–	–	1	3	58	14	62	9
Amherst,	14316														
Appomattox,	8889	175	1.96 " " 51	26	35	31	35	1	45	1	21	65	26	51	28
Bedford,	25068	240	.96 " " 104	44	28	59	30	–	–	1	100	61	20	75	19
Brunswick,	14811	277	1.89 " " 53	38	24	33	36	12	23	10	19	83	21	101	20
Buckingham,	15212	229	1.51 " " 66	28	39	27	21	1	34	–	–	90	14	83	17
Campbell,	19286	248	1.28 " " 78	47	27	50	20	3	63	–	–	74	22	74	20
Charlotte,	14469	293	2.04 " " 49	31	32	22	40	–	–	–	–	124	22	116	20
Culpeper,	12064	89	.74 " " 135	19	29	8	25	–	–	–	–	28	23	34	22
Cumberland,	9961	154	1.54 " " 65	21	29	16	14	–	–	2	16	50	13	65	16
Dinwiddie,	11920	212	1.78 " " 56	27	35	19	34	1	65	–	–	97	18	68	21
Fauquier,	21704	205	.94 " " 106	38	31	47	38	3	16	–	–	56	22	61	24
Franklin,	20098	269	1.33 " " 75	66	20	82	20	–	–	1	106	63	14	57	15
Fluvanna,	10353	150	1.45 " " 69	25	23	33	34	–	–	–	–	52	25	40	22

Greene,	5025	48	.95 per cent. or 1 in 105	10	11	16	33	–	–	–	–	13	19	9	9
Goochland,	10656	142	1.33 " " 75	18	43	23	31	2	1	4	23	64	27	31	14
Halifax,	26521	323	1.22 " " 82	55	21	52	26	3	34	2	13	88	23	123	21
Henry,	12105	149	1.23 " " 81	37	16	37	24	1	69	2	46	36	23	36	18
Loudoun,	21772	192	.88 " " 113	66	38	53	33	4	47	4	25	24	21	41	28
Louisa,	16698	255	1.54 " " 65	41	27	34	35	2	1	2	37	83	18	93	16
Lunenburg,	11984	150	1.25 " " 80	13	21	23	19	–	–	–	–	48	15	66	18
Madison,	8854	70	.79 " " 126	15	9	12	29	–	–	–	–	23	21	20	18
Mecklenburg,	20096	259	1.28 " " 78	26	29	29	33	–	–	1	35	104	19	99	16
Nelson,	13015	62	.48 " " 210	14	25	17	15	–	–	–	–	10	9	21	15
Nottoway,	8836	136	1.54 " " 65	9	11	9	28	1	.41	–	–	57	19	60	23
Orange,	10706	112	1.04 " " 96	13	13	16	27	–	–	–	–	43	25	40	13
Patrick,	9359	92	.98 " " 102	34	25	30	28	1	4	1	27	11	20	15	22
Pittsylvania,	27656	466	1.64 " " 61	100	22	125	19	3	29	2	13	117	10	119	12
Prince Edward,	11844	193	1.61 " " 61	17	25	31	26	4	27	2	4	75	32	64	19
Powhatan,	8391	159	1.88 " " 53	17	20	20	24	4	41	3	24	57	23	58	18
Rappahannock,	8850	87	.98 " " 102	14	30	16	30	–	–	–	–	24	11	33	23
Total,	467897	5891	1.30 " " 77	984	26	1049	28	48	29	39	32	1868	20	1903	19
CITIES AND TOWNS.															
Danville,	3639	44	1.20 " " 83	16	22	6	9	1	2	–	–	12	24	9	14
Lynchburg,	6857	78	1.13 " " 88	18	27	28	16	–	–	1	45	14	24	17	33
Petersburg,	18278	191	1.04 " " 96	51	12	68	21	–	–	1	–	32	12	39	35
Total,	28774	313	1.09 " " 92	85	20	102	15	1	2	2	22	58	20	65	27
Aggregates,	496671	6204	1.30 " " 77	1069	23	1151	22	49	15	41	26	1926	20	1968	23

TABLE XI—Continued—Exhibiting the causes of death, and showing the number from each cause.

PIEDMONT.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Albemarle, -	1	5	13	8	2	–	2	1	–	23	3	8	1	24	29	1	8	–	70	12	2	6	16	2	14	41
Amelia, -	1	2	7	–	1	3	1	1	–	7	–	2	–	4	5	1	–	–	71	5	1	2	4	–	14	31
Amherst.																										
Appomattox, -	2	–	16	3	3	–	–	2	–	8	2	1	–	17	8	4	6	–	41	9	–	–	10	8	14	21
Bedford, -	1	1	14	2	15	1	2	2	–	17	3	7	1	11	22	1	8	–	31	28	3	4	13	2	9	42
Brunswick, -	1	10	10	1	5	1	1	1	–	20	7	3	–	21	17	1	3	2	71	14	1	4	14	2	16	51
Buckingham, -	–	4	14	2	1	–	–	5	–	11	6	17	10	7	7	2	12	–	50	12	1	7	18	2	6	35
Campbell, -	–	3	18	4	4	–	2	1	–	15	14	3	1	10	18	1	5	–	33	15	5	6	12	7	15	56
Charlotte, -	3	–	19	1	5	1	–	–	1	21	22	24	5	23	20	1	8	–	47	16	–	1	8	6	10	51
Culpeper, -	–	1	2	–	1	–	–	–	–	6	4	–	–	12	3	–	1	–	34	3	–	3	3	–	10	6
Cumberland, -	–	2	15	1	–	2	–	–	–	4	1	1	–	4	6	1	1	–	45	6	–	2	10	3	19	31
Dinwiddie, -	–	–	6	1	–	1	–	–	–	18	5	5	1	8	7	–	1	–	120	16	–	2	6	–	6	9
Fauquier, -	5	7	21	4	3	2	–	–	–	9	2	–	2	12	13	–	1	–	49	11	3	2	11	4	6	38
Franklin, -	–	3	8	17	10	–	–	1	–	71	16	3	–	9	2	–	5	–	44	9	1	1	8	–	28	33
Fluvanna, -	1	5	17	1	5	2	1	–	–	7	4	6	–	5	10	–	5	–	28	6	1	3	6	3	3	31
Greene, -	–	–	1	2	–	–	–	–	–	1	1	–	–	3	–	–	1	–	28	1	–	2	–	–	3	5

Goochland,	-	1	5	1	1	2	-	-	-	6	-	-	-	9	7	-	-	-	36	7	1	2	9	5	16	34
Halifax,	1	6	16	6	6	-	3	-	-	28	16	4	-	23	14	3	4	-	89	10	2	12	11	4	25	40
Henry,	-	-	5	4	15	-	-	-	-	6	6	4	1	7	3	2	-	-	36	11	2	1	10	1	5	30
Loudoun,	1	2	26	-	-	-	-	7	-	16	2	-	-	12	10	2	1	-	39	17	6	4	12	9	1	25
Louisa,	-	4	21	2	3	-	1	5	-	17	-	15	-	12	7	-	3	-	61	13	4	2	8	4	28	45
Lunenburg,	-	-	5	1	5	-	-	-	-	16	3	10	-	5	7	2	1	-	50	4	-	-	7	1	16	17
Madison,	-	-	6	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	41	2	-	-	2	-	8	5
Mecklenburg,	2	7	20	4	2	-	-	-	9	7	13	5	-	12	15	-	1	-	67	21	4	-	8	2	17	43
Nelson,	-	-	5	1	1	-	-	2	-	-	3	-	-	2	-	-	4	-	20	4	-	1	4	-	9	6
Nottoway,	2	5	7	4	2	4	1	-	-	3	-	2	2	10	15	1	1	-	18	7	1	-	8	1	2	40
Orange,	-	-	6	2	-	3	-	-	-	13	1	6	1	5	6	-	-	-	26	5	1	2	10	1	6	18
Patrick,	-	-	4	1	7	-	-	-	-	1	27	2	-	8	2	-	-	-	15	1	1	-	2	3	3	15
Pittsylvania,	-	5	28	5	19	1	3	-	-	12	10	11	-	9	12	1	2	-	105	36	1	1	15	2	132	58
Prince Edward,	3	2	16	-	1	1	1	1	-	24	7	3	2	10	13	1	4	-	38	11	3	2	15	3	6	26
Powhatan,	3	3	9	4	-	6	1	-	-	5	4	-	-	10	14	1	4	-	25	12	-	1	12	4	13	28
Rappahannock,	1	1	10	2	3	2	-	2	-	-	1	-	-	5	2	1	-	-	32	3	1	1	8	1	-	11
Total,	28	79	370	82	120	32	19	31	10	392	189	142	27	309	294	27	90	2	1460	327	45	74	280	80	460	922
TOWNS & CITIES																										
Danville,	-	1	5	1	-	-	1	-	-	6	-	-	-	1	-	-	-	-	6	3	-	-	1	-	3	16
Lynchburg,	1	1	9	1	1	-	-	-	-	5	-	1	-	1	2	-	1	-	10	6	-	4	6	1	5	23
Petersburg,	-	10	9	4	-	-	1	2	-	1	4	5	3	7	-	-	-	1	98	2	2	5	3	1	13	20
Total,	1	12	23	6	1	-	2	2	-	12	4	6	3	9	2	-	1	1	114	11	2	9	10	2	21	59
Aggregates,	29	91	393	88	121	32	21	33	10	404	193	148	30	318	296	27	91	3	1574	338	47	83	290	82	481	981

TABLE XI—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1860.

PIEDMONT.

COUNTIES.	AGES AT DEATH.																		Total No. of deaths in 1860.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.		
Albemarle, - - -	71	24	14	7	3	17	12	11	22	21	19	16	18	14	14	7	2		292
Amelia, - - -	37	25	8	10	5	20	9	6	10	7	5	4	8	6	3	–	–		163
Amherst.																			
Appomattox, - - -	30	14	9	3	3	7	9	8	18	10	15	11	10	17	6	3	2		175
Bedford, - - -	68	15	11	2	4	13	13	13	16	17	14	7	16	17	10	2	2		240
Brunswick, - - -	76	29	17	5	3	11	12	9	23	12	25	11	17	16	4	5	2		277
Buckingham, - - -	56	28	13	8	9	10	11	14	18	11	9	11	15	11	4	–	1		229
Campbell, - - -	62	23	9	7	2	10	14	12	29	20	12	17	9	10	10	2	–		248
Charlotte, - - -	78	23	14	4	6	14	8	17	34	22	8	20	11	16	13	4	1		293
Culpeper, - - -	27	7	4	–	3	7	–	–	4	7	7	1	4	3	12	1	2		89
Cumberland, - - -	51	16	7	6	4	10	9	9	10	4	3	7	8	5	2	3	–		154
Dinwiddie, - - -	112	5	5	5	3	13	6	7	12	5	5	6	10	6	8	4	–		212
Fauquier, - - -	51	13	5	4	7	6	5	12	13	18	13	13	18	14	12	1	–		205
Franklin, - - -	73	32	12	5	11	18	18	17	23	10	6	12	12	12	5	2	1		269

Fluvanna,	45	13	7	1	1	4	4	6	14	8	6	9	11	14	4	3	–	150
Greene,	12	5	1	4	3	1	–	4	5	4	1	2	3	–	2	1	–	48
Goochland,	66	4	3	5	3	3	5	3	8	9	6	3	12	7	4	1	–	142
Halifax,	94	15	21	4	8	26	18	11	28	19	18	10	20	17	6	8	–	323
Henry,	49	11	7	4	3	10	6	10	6	5	6	6	11	6	5	3	1	149
Loudoun,	41	8	4	4	2	12	9	9	12	12	16	19	14	14	14	2	–	192
Louisa,	68	30	10	6	3	17	13	11	24	10	9	14	17	6	9	4	1	255
Lunenburg,	37	17	11	3	6	10	8	8	14	8	9	5	6	5	2	–	1	150
Madison,	22	8	3	1	1	4	2	3	10	2	2	3	2	3	4	–	–	70
Mecklenburg,	113	13	9	1	2	4	8	14	15	21	11	15	11	13	5	1	3	259
Nelson,	24	–	2	–	3	8	3	6	2	4	2	2	3	1	2	–	–	62
Nottoway,	47	9	6	6	1	8	4	10	9	5	3	3	6	10	5	2	2	136
Orange,	27	12	4	2	5	6	6	11	9	10	1	3	8	4	2	2	–	112
Patrick,	23	3	6	2	3	5	6	6	9	8	1	4	2	5	6	3	–	92
Pittsylvania,	127	36	22	15	19	59	31	25	43	18	16	15	17	12	8	3	–	466
Prince Edward,	54	10	4	6	–	7	8	18	12	15	9	16	14	12	6	1	1	193
Powhatan,	46	18	7	3	6	10	5	7	10	7	4	12	8	9	5	2	–	159
Rappahannock,	30	4	5	5	–	4	2	4	5	5	3	7	4	7	1	1	–	87
Total,	1717	470	260	138	132	354	264	304	467	334	264	284	325	292	193	71	22	5891
CITIES AND TOWNS.																		
Danville,	12	3	3	2	2	1	3	3	6	1	2	1	1	2	1	1	–	44
Lynchburg,	19	1	3	1	–	5	2	6	9	8	15	3	4	2	–	–	–	78
Petersburg,	95	23	8	3	5	7	5	4	8	11	7	3	7	3	2	–	–	191
Total,	126	27	14	6	7	13	10	13	23	20	24	7	12	7	3	1	–	313
Aggregates,	1843	497	274	144	139	367	274	317	490	354	288	291	337	299	196	72	22	6204

TABLE XI—Continued—(Piedmont), exhibiting the proportion which each age at death bears to the whole number of deaths.

Under 1 year,	29.76	per cent.	or 1 in	3.36	of the whole number of deaths.	
From 1 to 2 years,	8.01	"	"	12.48	"	"
From 2 to 3 years,	4.41	"	"	22.61	"	"
From 3 to 4 years,	2.32	"	"	43.08	"	"
From 4 to 5 years,	2.24	"	"	44.63	"	"
From 5 to 10 years,	5.91	"	"	16.91	"	"
From 10 to 15 years,	4.41	"	"	22.64	"	"
From 15 to 20 years,	5.11	"	"	19.57	"	"
From 20 to 30 years,	7.90	"	"	12.66	"	"
From 30 to 40 years,	5.71	"	"	17.52	"	"
From 40 to 50 years,	4.64	"	"	21.54	"	"
From 50 to 60 years,	4.69	"	"	21.32	"	"
From 60 to 70 years,	5.43	"	"	18.41	"	"
From 70 to 80 years,	4.82	"	"	20.75	"	"
From 80 to 90 years,	3.16	"	"	31.65	"	"
From 90 to 100 years,	1.16	"	"	86.17	"	"
Over 100 years,	.35	"	"	282.00	"	"

TABLE XI—Continued—Exhibiting the deaths in the state of Virginia in 1860; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

VALLEY.

COUNTIES.	Population in 1860.	No. of deaths in 1860.	Proportion of deaths in the year 1860, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Alleghany, - - -	6765	25	.37 per cent. or 1 in 271	9	22	10	21	–	–	–	–	3	20	3	18
Augusta, - - -	23844	298	1.07 " " 93	128	23	84	26	1	.08	1	–	43	14	41	18
Bath, - - -	3676	54	1.47 " " 68	17	35	20	21	–	–	–	–	9	13	8	6
Berkeley, - - -	12525														
Botetourt, - - -	11516	121	1.05 " " 95	30	19	38	12	1	85	–	–	31	21	21	20
Clarke, - - -	7146	62	.87 " " 115	11	12	8	31	–	–	–	–	18	18	25	23
Craig, - - -	3553														
Frederick, - - -	12153	115	.95 " " 106	38	34	47	33	3	27	1	–	12	8	14	20
Hampshire, - - -	13913														

Hardy,	-	-	-	9864	69	.70 per cent. or 1 in		143	30	33	27	42	–	–	1	59	6	17	5	17
Highland,	-	-	-	4319	26	.60	"	"	166	12	39	9	29	–	–	–	–	4	18	1	34
Jefferson,	-	-	-	14575	86	.59	"	"	169	21	18	25	13	–	–	–	–	22	24	18	10
Morgan,	-	-	-	3731																	
Page,	-	-	-	8109	125	1.54	"	"	65	52	27	56	26	1	.04	2	46	6	26	8	22
Pendleton,	-	-	-	6165	61	.99	"	"	101	30	25	28	29	–	–	–	–	1	–	2	42
Roanoke,	-	-	-	8048	140	1.72	"	"	58	51	16	32	19	–	–	2	53	23	16	32	23
Rockbridge,	-	-	-	17250	212	1.23	"	"	81	78	21	79	28	5	29	2	69	23	23	25	17
Rockingham,	-	-	-	23408	220	.94	"	"	106	100	15	83	25	4	22	3	11	16	35	14	17
Shenandoah,	-	-	-	13896	101	.73	"	"	137	46	21	51	16	–	–	1	62	2	11	1	.25
Warren,	-	-	-	6442	78	1.20	"	"	83	31	33	15	34	2	40	4	31	10	34	16	18
		Total,	-	210898	1793	1.02	"	"	98	684	24	612	25	17	29	17	37	229	18	234	19
TOWNS.																					
Staunton,	-	-	-	3906	13	.33	"	"	300	3	24	5	15	–	–	–	–	1	–	4	26
Winchester,	-	-	-	4394	38	.87	"	"	115	16	26	10	28	4	21	3	23	4	5	1	1
		Total,	-	8300	51	.61	"	"	163	19	25	15	21	4	21	3	23	5	2	5	13
		Aggregates,	-	219198	1844	1.00	"	"	100	703	25	627	23	21	25	20	30	234	10	239	16

TABLE XI—Continued—Exhibiting the causes of death, and showing the number from each cause.

VALLEY.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhea.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Alleghany,	-	–	–	2	1	–	–	–	–	–	–	2	1	–	–	1	–	–	–	7	–	–	1	1	–	3	6
Augusta,	-	2	8	29	4	11	–	3	7	–	9	1	3	3	12	19	2	4	–	56	17	2	6	10	1	54	35
Bath,	-	–	–	6	1	–	–	–	–	–	2	3	–	–	4	1	–	1	–	15	–	2	1	5	–	5	8
Berkeley.																											
Botetourt,	-	1	1	5	3	2	2	–	–	–	5	4	11	–	5	7	–	1	–	20	3	–	–	3	3	29	16
Clarke,	-	1	1	4	–	–	–	–	–	–	5	3	2	–	3	4	–	–	–	12	3	1	3	2	–	1	17
Craig.																											
Frederick,	-	2	6	21	1	–	1	–	–	–	4	6	–	–	2	2	1	1	–	22	4	3	1	8	2	6	22
Hampshire.																											

Hardy,	-	-	-	8	6	2	-	-	-	-	1	1	-	-	8	3	-	-	-	21	2	1	2	6	-	2	6
Highland,	-	1	2	2	3	-	-	-	-	-	-	1	-	-	-	4	-	-	-	8	2	-	1	1	-	-	1
Jefferson,	-	-	1	4	4	1	1	-	-	1	11	-	-	-	2	5	-	-	-	17	1	-	2	4	1	17	14
Morgan.																											
Page,	-	-	1	10	3	9	-	1	-	-	19	3	-	-	5	11	2	4	-	16	2	2	-	7	2	1	27
Pendleton,	-	-	-	7	-	1	-	-	-	-	7	-	3	-	1	2	-	-	-	15	1	-	-	4	2	15	3
Roanoke,	-	1	5	4	7	2	1	1	4	1	3	2	-	-	7	6	1	1	-	25	1	1	5	5	3	35	19
Rockbridge,	-	1	2	22	4	2	5	2	-	-	8	4	-	-	7	8	3	1	1	23	11	2	5	7	3	64	27
Rockingham,	-	1	5	20	7	11	-	1	6	-	27	8	-	-	2	15	4	1	-	47	7	2	-	6	5	25	20
Shenandoah,	-	-	1	12	2	3	2	-	2	-	7	2	2	-	8	4	-	-	-	26	3	1	1	6	3	1	15
Warren,	-	-	-	7	2	2	1	-	-	-	5	2	-	-	-	4	2	-	-	39	3	-	-	2	-	2	7
Total,	-	10	33	163	48	46	13	8	19	2	113	42	22	3	66	96	15	14	1	369	60	17	28	77	25	260	243
TOWNS.																											
Staunton,	-	-	1	1	-	-	-	1	3	-	-	-	-	-	2	-	-	-	-	2	1	-	-	1	-	-	1
Winchester,	-	-	-	8	1	-	-	-	-	-	8	2	-	-	2	1	1	-	-	2	-	1	-	-	2	1	9
Total,	-	-	1	9	1	-	-	1	3	-	8	2	-	-	4	1	1	-	-	4	1	1	-	1	2	1	10
Aggregates,	-	10	34	172	49	46	13	9	22	2	121	44	22	3	70	97	16	14	1	373	61	18	28	78	27	261	253

TABLE XI—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1860.

VALLEY.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1860.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Alleghany,	6	1	–	–	–	5	1	2	5	2	–	–	1	1	1	–	–	25
Augusta,	62	18	22	14	8	35	11	13	29	16	12	13	16	17	9	3	–	298
Bath,	19	3	–	1	–	6	3	3	3	2	4	4	1	1	2	1	1	54
Berkeley.																		
Botetourt,	33	8	6	–	3	16	13	3	10	5	8	5	5	2	3	1	–	121
Clarke,	23	4	2	2	–	–	3	3	4	5	7	4	1	2	1	–	1	62
Craig,	7	–	1	–	2	3	–	1	2	2	1	–	1	–	–	–	–	20
Frederick,	28	5	3	4	3	7	7	3	10	9	7	4	10	10	5	–	–	115
Hampshire.																		
Hardy,	19	5	–	2	–	3	–	1	3	6	2	5	10	6	6	1	–	69
Highland,	4	2	1	–	3	1	1	1	2	1	–	–	5	3	2	–	–	26

Jefferson,	27	9	5	2	1	6	4	3	11	4	4	2	6	–	2	–	–	86
Morgan,																		
Page,	29	10	4	2	1	2	5	12	12	9	11	7	11	4	5	1	–	125
Pendleton,	16	3	2	2	–	7	5	2	2	4	–	4	2	6	6	–	–	61
Roanoke,	41	12	7	3	2	12	8	11	10	10	4	3	7	5	4	1	–	140
Rockbridge,	30	6	10	8	5	29	23	17	14	17	10	5	18	10	7	2	1	212
Rockingham,	45	19	14	5	5	18	9	22	21	20	11	7	10	13	1	–	–	220
Shenandoah,	28	17	2	1	2	1	–	3	17	1	3	5	7	10	4	–	–	101
Warren,	20	5	2	4	–	2	5	5	4	2	2	4	8	7	5	3	–	78
Total,	437	127	81	50	35	153	98	105	159	115	86	72	119	97	63	13	3	1813
TOWNS.																		
Staunton,	8	1	–	–	–	–	–	–	1	–	–	–	–	2	1	–	–	13
Winchester,	13	4	3	–	–	2	–	2	2	2	1	1	6	1	1	–	–	38
Total,	21	5	3	–	–	2	–	2	3	2	1	1	6	3	2	–	–	51
Aggregates,	458	132	84	50	35	155	98	107	162	117	87	73	125	100	65	13	3	1864

TABLE XI—Continued—(Valley), exhibiting the proportion which each age at death bears to the whole number of deaths.

Under 1 year,	24.57	per cent. or	1 in	4.07	of the whole number of	deaths.
From 1 to 2 years,	7.08	"	"	14.12	"	"
From 2 to 3 years,	4.51	"	"	22.19	"	"
From 3 to 4 years,	2.68	"	"	37.28	"	"
From 4 to 5 years,	1.87	"	"	53.26	"	"
From 5 to 10 years,	8.32	"	"	12.62	"	"
From 10 to 15 years,	5.25	"	"	19.02	"	"
From 15 to 20 years,	5.74	"	"	17.42	"	"
From 20 to 30 years,	8.69	"	"	11.51	"	"
From 30 to 40 years,	6.28	"	"	15.93	"	"
From 40 to 50 years,	4.67	"	"	21.42	"	"
From 50 to 60 years,	3.91	"	"	25.53	"	"
From 60 to 70 years,	6.71	"	"	14.91	"	"
From 70 to 80 years,	5.37	"	"	18.64	"	"
From 80 to 90 years,	3.49	"	"	28.67	"	"
From 90 to 100 years,	.69	"	"	143.38	"	"
Over 100 years,	.16	"	"	621.33	"	"

TABLE XI—Continued—Exhibiting the deaths in the state of Virginia in 1860; the proportion of deaths, as compared with the population of 1860, and showing also the average age at death.

SOUTHWEST.

COUNTIES.	Population in 1860.	No. of deaths in 1860.	Proportion of deaths in the year 1860, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Bland.*															
Boone,	4810														
Buchanan,	2793	25	.89 per cent. or 1 in 112	16	6	9	14								
Carroll,	8012	50	.63 " " 160	16	21	30	23	–	–	–	–	1	24	3	
Fayette,	5997														
Floyd,	8246	72	.88 " " 114	33	16	35	22	–	–	–	–	1	–	3	10
Grayson,	8252	76	.92 " " 108	35	25	36	10	–	–	–	–	2	11	3	13
Greenbrier,	12210	106	.87 " " 115	50	21	42	28	1	31	–	–	9	9	4	3
Giles,	6883	81	1.17 " " 85	44	14	33	28	–	–	–	–	3	8	1	.17

Lee,	11032	121	1.10 per cent. or 1 in 91	51	27	61	17	-	-	-	-	6	13	3	9
Logan,	4938	22	.45 " " 224	11	14	11	22								
Mercer,	6818	103	1.51 " " 66	51	18	49	22	-	-	-	-	2	39	1	
Monroe,	10757	97	.90 " " 111	41	22	45	25	1	6	-	-	7	18	3	18
Montgomery,	10615	61	.57 " " 174	19	16	13	24	-	-	-	-	16	22	13	18
McDowell,	1535														
Pulaski,	5416	54	1.00 " " 100	12	23	20	17	-	-	-	-	12	21	10	22
Raleigh,	3367	14	.42 " " 240	5	34	8	13	-	-	-	-	-	-	1	
Russell,	10180	99	.97 " " 103	41	9	42	12	1	1	-	-	7	26	8	17
Scott,	12072	107	.88 " " 113	38	21	63	21	-	-	-	-	2	16	4	23
Smyth,	8952	110	1.23 " " 81	38	20	53	18	-	-	-	-	9	40	10	43
Tazewell,*	9920	69	.69 " " 144	28	11	28	28	1	2	-		5	14	7	14
Washington,	16893	169	1.00 " " 100	75	13	76	16	-	-	-	-	10	15	8	17
Wise,	4508	42	.93 " " 107	23	7	19	8								
Wyoming,	2861	19	.66 " " 150	5	13	14	25								
Wythe,*	12305	99	.81 " " 124	36	16	53	23	-	-	-	-	4	12	6	25
Total,	189392	1596	.88 " " 113	668	18	740	20	4	10	-	-	96	19	88	15

* The county of Bland was formed on the 30th day of March 1861, out of the counties of Giles, Tazewell and Wythe. No register could therefore have been reported for it, but the subjects are embraced in the counties from which the new county was taken.

TABLE XI—Continued—Exhibiting the causes of death, and showing the number from each cause.

SOUTHWEST.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Boone.																										
Bland.																										
Buchanan,	–	–	–	–	18	–	–	–	–	–	–	1	–	–	–	–	–	–	4	1	–	–	1			
Carroll,	1	–	2	1	–	–	–	1	–	–	2	–	–	2	1	–	–	–	23	2	2	–	–	1	5	7
Fayette.																										
Floyd,	–	–	12	3	–	–	–	–	–	–	35	4	–	1	2	1	–	–	12	–	–	–	1	–	–	1
Grayson,	–	1	2	9	4	–	2	1	–	1	3	–	–	3	1	–	–	–	19	–	1	–	2	2	11	14
Greenbrier,	–	1	9	3	–	–	1	–	–	2	2	3	–	4	3	–	1	–	34	3	2	–	5	1	25	7
Giles,	2	–	3	2	2	8	–	2	–	2	1	2	–	1	8	–	2	–	15	–	–	–	2	–	17	12
Lee,	1	–	8	16	3	–	–	1	–	9	11	9	–	7	2	–	–	–	21	6	1	4	2	1	2	17

Logan,	-	-	-	5	4	1	-	-	-	-	2	-	-	-	-	1	-	1	-	5	-	-	1	-	-	-	2
Mercer,	-	-	1	-	8	7	28	-	-	-	1	4	1	2	-	1	12	-	1	-	16	1	1	1	-	-	14	4
Monroe,	-	-	1	-	5	5	8	-	2	3	1	3	3	1	1	2	9	1	-	-	19	7	-	1	5	2	5	13
Montgomery,	-	-	1	1	2	5	2	-	-	-	-	3	-	1	-	-	2	1	-	-	20	3	-	3	1	-	9	7
McDowell.																												
Pulaski,	-	-	-	-	4	2	1	-	-	1	-	1	2	1	-	-	2	-	-	-	23	2	1	-	3	-	1	10
Raleigh,	-	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-	-	3	-	-	1	2	-	2	4
Russell,	-	-	-	-	5	13	30	-	1	-	-	4	2	7	1	-	-	-	1	-	12	4	-	1	4	-	2	12
Scott,	-	-	1	-	4	9	1	-	-	-	1	5	8	3	-	2	3	-	-	-	39	4	1	-	7	-	4	15
Smyth,	-	-	-	1	5	4	5	-	-	1	-	-	10	-	-	6	2	-	-	-	29	2	-	2	3	2	32	6
Tazewell,	-	-	1	-	2	6	13	-	1	-	1	7	3	2	-	-	3	-	-	-	18	-	-	-	1	-	3	8
Washington,	-	-	-	2	14	10	15	1	-	3	-	3	6	5	1	1	1	-	-	-	31	6	-	-	2	1	28	39
Wise,	-	-	-	-	-	5	-	-	-	-	-	-	-	8	-	-	-	1	-	-	15	3	-	-	-	2	2	6
Wyoming,	-	-	-	-	1	3	-	-	-	-	-	-	2	-	-	-	-	-	-	-	4	-	-	1	1	-	5	2
Wythe,	-	-	-	1	4	4	6	-	-	4	-	-	3	-	-	7	1	-	-	-	38	-	-	-	1	2	21	7
Total,			9	7	95	112	137	9	7	17	4	47	94	49	3	37	53	4	6	-	400	44	9	15	43	14	188	193

TABLE XI—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1860.

SOUTHWEST.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1860.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Boone.																		
Bland.																		
Buchanan,	6	2	–	2	1	6	4	2	–	1	–	1	–	–	–	–	–	25
Carroll,	26	–	1	2	1	3	2	1	4	2	–	1	2	3	2	–	–	50
Fayette.																		
Floyd,	20	10	3	2	4	1	2	4	9	2	3	3	6	1	2	–	–	72
Grayson,	20	7	10	3	2	6	6	–	4	5	5	1	1	1	4	1	–	76

Greenbrier,	23	7	3	3	5	4	8	8	15	4	5	5	5	4	5	2	-	106
Giles,	21	6	1	5	1	10	6	6	6	3	4	-	4	6	2	-	-	81
Lee,	28	17	10	3	-	5	2	7	16	9	5	5	2	4	4	3	1	121
Logan,	8	-	2	1	1	-	2	1	2	3	2	-	-	-	-	-	-	22
Mercer,	17	11	8	4	3	6	10	7	10	11	3	2	2	4	3	1	1	103
Monroe,	23	6	4	4	4	4	5	7	6	10	6	2	8	5	2	1	-	97
Montgomery,	13	5	2	3	2	6	3	3	7	3	6	1	5	2	-	-	-	61
McDowell.																		
Pulaski,	18	4	2	1	1	4	4	4	5	-	1	-	2	5	2	1	-	54
Raleigh,	8	-	-	-	-	1	-	-	2	1	-	1	-	-	1	-	-	14
Russell,	37	11	5	4	3	7	4	9	6	2	3	1	1	5	1	-	-	99
Scott,	41	3	6	2	2	7	2	4	8	7	4	5	7	4	3	1	1	107
Smyth,	14	7	9	8	9	5	7	14	6	7	1	4	8	8	3	-	-	110
Tazewell,	11	12	4	1	4	7	4	3	6	4	5	2	2	-	3	1	-	69
Washington,	66	11	6	5	6	17	10	7	9	7	7	3	7	5	2	1	-	169
Wise,	22	2	5	1	4	1	-	2	2	1	-	-	1	-	1	-	-	42
Wyoming,	1	1	4	1	1	2	2	-	1	1	1	1	2	1	-	-	-	19
Wythe,	21	7	2	7	2	16	4	5	8	5	3	4	5	6	4	-	-	99
Total,	444	129	87	62	56	118	87	94	132	88	64	42	70	64	44	12	3	1596

TABLE XI—Continued—(Southwest), exhibiting the proportion which each age at death bears to the whole number of deaths.

Under 1 year,	27.85	per cent.	or 1 in	3.59	of the whole number of	deaths.
From 1 to 2 years,	8.08	"	"	12.37	"	"
From 2 to 3 years,	5.45	"	"	18.34	"	"
From 3 to 4 years,	3.88	"	"	25.74	"	"
From 4 to 5 years,	3.51	"	"	28.50	"	"
From 5 to 10 years,	7.39	"	"	13.52	"	"
From 10 to 15 years,	5.45	"	"	18.34	"	"
From 15 to 20 years,	5.89	"	"	16.98	"	"
From 20 to 30 years,	8.27	"	"	12.09	"	"
From 30 to 40 years,	5.51	"	"	18.13	"	"
From 40 to 50 years,	4.01	"	"	24.94	"	"
From 50 to 60 years,	2.63	"	"	38.00	"	"
From 60 to 70 years,	4.38	"	"	22.80	"	"
From 70 to 80 years,	4.01	"	"	24.94	"	"
From 80 to 90 years,	2.75	"	"	36.27	"	"
From 90 to 100 years,	.75	"	"	133.00	"	"
Over 100 years,	.19	"	"	532.00	"	"

TABLE XI—Continued—Exhibiting the deaths in the state of Virginia in 1860; *the proportion of deaths, as compared with the population of* 1860, *and showing also the average age at death.*

NORTHWEST.

COUNTIES.	Population in 1860.	No of deaths in 1860.	Proportion of deaths in the year 1860, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Barbour, - - -	8959														
Braxton, - - -	4992														
Brooke, - - -	5494														
Cabell, - - -	8020														
Calhoun, - - -	2502														
Clay, - - -	1787	7	.39 per cent. or 1 in 255	4	33	3	22								
Doddridge, - - -	5203														
Gilmer, - - -	3759														
Hancock, - - -	4445														
Harrison, - - -	13790														
Jackson, - - -	8306														

Kanawha,	-	-	-	16150															
Lewis,	-		-	8029															
Marion,	-	-	-	12721															
Marshall,	-	-	-	13001															
Mason,	-	-	-	9185															
Monongalia,	-	-	-	13048															
Nicholas,	-	-	-	4626															
Ohio,	-	-	-	22422															
Pleasants,	-	-	-	2945															
Preston,	-	-		13312															
Pocahontas,	-	-	-	3958	49	1.23 per cent. or 1 in			81	19	27	27	30	-	-	-	-	2	17	1	20
Putnam,	-	-	-	6301															
Randolph,	-	-	-	4990															
Ritchie,	-	-	-	6847															
Roane,	-	-	-	5382															
Taylor,	-	-	-	7463															
Tyler,	-	-	-	6517															
Tucker,	-	-	-	1428															
Upshur,	-	-	-	7292															
Wayne,	-	-	-	6747															
Webster,	-	-	-	1555	28	1.82 "	"		55	15	15	13	11								
Wetzel,	-	-	-	6703															
Wirt,	-	-	-	3751															
Wood,	-	-	-	11046															
		Total,		262676	84	1.15 "	"		87	38	25	43	21	-	-	-	-	2	17	1	20

RECAPITULATION.

DISTRICTS.	Population in 1860.	No. of deaths in 1860.	Proportion of deaths in the year 1860, as compared with the population found in the census returns of 1860.	WHITES.				FREE NEGROES.				SLAVES.			
				Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.	Males.	Average age at death.	Females.	Average age at death.
Tide Water, - -	427877	3586	1.08 per cent. or 1 in 91	690	19	777	23	70	26	78	27	939	21	1032	23
Piedmont, - -	496671	6204	1.38 " " 77	1069	23	1151	22	49	15	41	26	1926	20	1968	23
Valley, - -	219198	1844	1.00 " " 100	703	25	627	23	21	25	20	30	234	10	239	16
Southwest, - -	189392	1596	.88 " " 113	668	18	740	20	4	10	–	–	96	19	88	15
Northwest, - -	262676	84	1.15 " " 87	38	25	43	21	–	–	–	–	2	17	1	20
Aggregates,	1595814	13314	1.06 " " 94	3168	22	3338	22	144	19	139	27	3197	17	3328	19

In this table all the counties from which no returns have been received are excluded in calculating the proportion of deaths to the population.

TABLE XI—Continued—Exhibiting the causes of death, and showing the number from each cause.

NORTHWEST.

COUNTIES.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Barbour.																										
Braxton.																										
Brooke.																										
Cabell.																										
Calhoun.																										
Clay,	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	1	1
Doddridge.																										
Gilmer.																										
Hancock.																										
Harrison.																										
Jackson.																										

Kanawha.																											
Lewis.																											
Marion.																											
Marshall.																											
Mason.																											
Monongalia.																											
Nicholas.																											
Ohio.																											
Pleasants.																											
Preston.																											
Pocahontas.	-	-	-	8	-	1	-	-	-	1	3	-	-	-	2	2	-	-	-	4	3	-	4	4	-	8	9
Pattison.																											
Randolph.																											
Ritchie.																											
Roane.																											
Taylor.																											
Tyler.																											
Tucker.																											
Upshur.																											
Wayne.																											
Webster.	-	-	-	2	7	-	-	-	-	-	2	-	-	-	-	-	-	-	-	3	2	-	2	-	-	5	5
Wetzel.																											
Wirt.																											
Wood.																											
Total.	-	-	-	11	8	1	-	-	-	1	5	-	-	-	2	2	-	-	-	10	5	-	6	4	-	14	15

RECAPITULATION.

DISTRICTS.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, bilious.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Tide Water, -	23	37	296	48	48	75	1	8	14	155	81	76	39	161	160	20	21	1	1052	164	15	54	131	45	196	665
Piedmont, -	29	91	393	88	121	32	21	33	10	404	193	148	30	318	296	27	91	3	1574	338	47	83	290	82	481	981
Valley, -	10	34	172	49	46	13	9	22	2	121	44	22	3	70	97	16	14	1	373	61	18	28	78	27	261	253
Southwest, -	9	7	95	112	137	9	7	17	4	47	94	49	3	37	53	4	6	–	400	44	9	15	43	14	188	193
Northwest, -	–	–	11	8	1	–	–	–	1	5	–	–	–	2	2	–	–	–	10	5	–	6	4	–	14	15
Aggregates, -	71	169	967	305	353	129	38	80	31	732	412	295	75	588	608	67	132	5	3409	612	89	186	546	168	1140	2107

TABLE XI—Continued—Exhibiting the number of deaths, and the ages at death, during the year 1860.

NORTHWEST.

COUNTIES.	AGES AT DEATH.																	Total No. of deaths in 1860.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Barbour.																		
Braxton.																		
Brooke.																		
Cabell.																		
Calhoun.																		
Clay,	2	–	–	–	–	2	–	–	–	–	1	–	1	–	1	–	–	7
Doddridge.																		
Gilmer.																		
Hancock.																		
Harrison.																		
Jackson.																		
Kanawha.																		

Lewis.																			
Marion.																			
Marshall.																			
Mason.																			
Monongalia.																			
Nicholas.																			
Ohio.																			
Pleasants.																			
Preston.																			
Pocahontas,	11	3	2	1	1	1	1	4	6	6	1	3	3	4	1	1	-	49
Putnam.																			
Randolph.																			
Ritchie.																			
Roane.																			
Taylor.																			
Tyler.																			
Tucker.																			
Upshur.																			
Wayne.																			
Webster,	12	2	1	3	-	1	-	2	2	2	1	1	-	1	-	-	-	28
Wetzel.																			
Wirt.																			
Wood.																			
Total,	25	5	3	4	1	4	1	6	8	8	3	4	4	5	2	1	-	84

TABLE XI—Continued—(Northwest), exhibiting the proportion which each age at death bears to the whole number of deaths.

Under 1 year,	29.70	per cent.	or 1 in	3.36	of the whole	number of deaths.
From 1 to 2 years,	5.95	"	"	16.80	"	"
From 2 to 3 years,	3.57	"	"	28.00	"	"
From 3 to 4 years,	4.76	"	"	21.00	"	"
From 4 to 5 years,	1.19	"	"	84.00	"	"
From 5 to 10 years,	4.76	"	"	21.00	"	"
From 10 to 15 years,	1.19	"	"	84.00	"	"
From 15 to 20 years,	7.14	"	"	14.00	"	"
From 20 to 30 years,	9.52	"	"	10.50	"	"
From 30 to 40 years,	9.52	"	"	10.50	"	"
From 40 to 50 years,	3.57	"	"	28.00	"	"
From 50 to 60 years,	4.76	"	"	21.00	"	"
From 60 to 70 years,	4.76	"	"	21.00	"	"
From 70 to 80 years,	5.95	"	"	16.80	"	"
From 80 to 90 years,	2.38	"	"	42.00	"	"
From 90 to 100 years,	1.19	"	"	84.00	"	"
Over 100 years,	0.00	"	"	0.00	"	"

RECAPITULATION.

DISTRICTS.	AGES AT DEATH.																	Total No. of deaths in 1860.
	Under 1 year.	From 1 to 2 years.	From 2 to 3 years.	From 3 to 4 years.	From 4 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.	Over 100 years.	
Tide Water, - - -	1136	265	148	90	82	190	98	153	271	225	187	185	217	133	78	34	6	3498
Piedmont, - - -	1843	497	274	144	139	367	274	317	490	354	288	291	337	299	196	72	22	6204
Valley, - - -	458	132	84	50	35	155	98	107	162	117	87	73	125	100	65	13	3	1864
Southwest, - - -	444	129	87	62	56	118	87	94	132	88	64	42	70	64	44	12	3	1596
Northwest, - - -	25	5	3	4	1	4	1	6	8	8	3	4	4	5	2	1	-	84
Aggregates,	3906	1028	596	350	313	834	558	677	1063	792	629	595	753	601	385	132	34	13246

TABLE XII,

Showing the number of births and deaths, and the excess of births over deaths, for the years from 1853 to 1860, inclusive, int he several districts of the state.

TIDE WATER.

COUNTIES.	1853.			1854.			1855.			1856.			1857.			1858.			1859.			1860.		
	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.
Alexandria,	351	239	112	294	202	92	363	226	137	–	–	–	132	142	–	–	–	–	163	156	7			
Accomack,	267	186	81	264	173	91	309	207	102	272	106	166	240	132	108	305	125	180	238	116	122	365	152	213
Charles City,	116	67	49	116	103	13	108	43	65	127	167	20	138	82	56	135	69	66	178	102	76	179	88	91
Caroline,	363	170	193	566	237	329	665	335	330	604	431	173	671	381	290	679	295	384	710	297	413			
Chesterfield,	251	178	73	546	563	–	481	290	191	352	246	106	296	209	87	229	118	111	377	160	217	364	176	188
Essex,	–	–	–	–	–	–	–	–	–	245	94	151	300	142	158	269	147	122	260	113	147	271	93	178
Elizabeth City,	82	49	33	118	82	36	144	85	59	147	77	70	156	117	39	181	79	102	120	54	66			
Fairfax,	188	89	99	85	61	24	168	82	86	138	52	86	184	81	103	159	62	97	110	26	84			
Greenesville,	30	17	13	99	43	56	119	45	74	203	78	125	193	81	112	131	54	77	197	98	99	169	51	118
Gloucester,	246	134	112	101	30	71	283	101	182	218	117	101	233	72	161	235	101	134	316	114	202	196	93	103
Hanover,	312	135	177	121	150	71	525	244	281	451	202	249	490	214	276	600	239	361	490	231	259	570	316	254
Henrico,	382	248	134	140	131	9	227	127	100	292	195	97	285	121	164	342	172	170	599	266	333	958	542	416

Isle of Wight,	216	123	93	225	134	91	259	204	55	311	160	151	264	214	50	276	204	72	298	129	169	306	110	196
James City,	136	71	65	99	86	13	112	104	8	122	72	50	132	83	49	111	59	52	156	85	71	131	58	73
King George,	183	116	67	188	114	74	176	97	79	188	87	101	179	76	103	181	82	99	191	74	117	191	66	125
King William,	341	261	80	318	266	132	286	208	78	319	168	151	284	180	104	262	115	147	300	163	137	250	133	117
King & Queen,	345	198	147	367	255	112	353	171	179	365	180	185	362	114	208	398	211	187	429	171	258	408	192	226
Lancaster,	112	61	51	73	37	36	152	99	53	169	107	62	149	95	54	173	74	99	178	89	89	168	65	103
Matthews,	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	222	96	126			
Middlesex,	96	48	48	84	51	33	162	65	37	120	48	72	138	58	80	104	85	19	143	63	80	151	60	91
Nansemond,	318	181	137	344	189	155	337	230	107	350	226	124	357	253	104	309	198	111	399	174	225	354	146	208
New Kent,	75	43	32	82	50	32	113	73	55	61	28	–	101	48	53	130	97	33	103	42	61	42	42	
Norfolk county,	349	243	106	350	266	84	349	722	–	488	251	237	322	241	81	245	89	165	783	106	677	*503	231	272
Northumberland,	160	114	46	48	30	18	48	30	18	25	10	15	140	56	84	114	26	88	105	45	60	151	46	105
Northampton,	215	137	78	110	112	–	183	164	19	230	108	122	202	141	61	190	106	81	209	136	73	203	71	132
Princess Anne,	128	97	31	171	103	70	229	158	71	217	81	136	–	–	–	168	119	49	179	89	90	230	81	149
Prince George,	207	89	118	171	99	72	219	113	106	202	113	89	232	118	114	255	115	140	241	78	133	283	91	192
Prince William,	141	60	81	200	92	108	199	121	78	250	124	126	257	138	119	238	119	119	239	79	160			
Richmond county,	145	120	25	81	67	14	108	58	50	80	54	26	157	67	90	185	82	103	168	78	90	215	92	123
Stafford,	208	84	124	157	88	69	172	65	107	144	46	98	162	47	115	151	78	73	172	88	84	85	50	35
Southampton,	158	76	82	172	107	65	258	182	76	342	249	93	277	208	69	328	271	57	327	147	180			
Spotsylvania,	139	65	74	318	131	187	287	152	135	290	149	141	293	194	99	235	102	133	371	110	261	261	114	147
Surry,	92	61	31	80	52	28	91	64	27	81	33	48	101	65	36	132	60	72	98	54	44	121	70	51
Sussex,	326	186	140	250	132	118	342	189	153	248	169	179	340	197	143	364	195	169	390	202	188	310	219	91
Warwick,	9	8	1	42	31	11	47	39	8	53	23	30	54	43	11	43	40	3	43	27	16			
Westmoreland,	–	–	–	–	–	–	–	–	–	–	–	–	184	67	117	120	45	75	142	69	73	173	45	128
York,	47	29	18	133	73	60	91	44	47	89	36	53	77	47	30	97	71	26	No ret	urns.				
	6734	3983	2751	6535	4180	2355	7905	5125	2780	7893	4287	3606	8042	4524	3518	8071	4095	3979	9614	4127	5487	7618	3493	4125

*No returns from Norfolk city.

SUMMARY.

YEARS.	Births.	Deaths.	Excess.
1853, - -	6734	3983	2751
1854, - -	6535	4180	2355
1855, - -	7905	5125	2780
1856, - -	7893	4287	3606
1857, - -	8042	4524	3518
1858, - -	8074	4095	3979
1859, - -	9614	4127	5487
1860, - -	7618	3493	4125
Total,	62415	33814	28601

Several counties in this district have failed to make returns annually. Taking the average excess for the years in which reports are made in the delinquent counties, the true excess for this district may be thus stated:

Excess, as above,	28,601
For Alexandria in 1856, 1858 and 1860,	252
Caroline in 1860,	301
Essex in 1853, 1854 and 1855,	453
Elizabeth City in 1860,	58
Fairfax in 1860,	82
Matthews in 1853, 1854, 1855, 1856, 1857, 1858 and 1860,	882
Princess Anne in 1857,	85
Prince William in 1860,	113
Southampton in 1860,	89
Warwick in 1860,	11
Westmoreland in 1853, 1854, 1855 and 1856,	392
York in 1859 and 1860,	78
Total excess, per estimate,	31,394

PIEDMONT.

COUNTIES.	1853.			1854.			1855.			1856.			1857.			1858.			1859.			1860.		
	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.
Albemarle,	720	344	145	–	–	–	756	158	598	782	355	427	757	359	398	775	361	414	561	301	260	724	292	432
Amherst,	291	206	85	214	187	27	311	176	135	320	216	23	311	195	116	254	147	107	310	167	143	310	163	147
Appomattox,	348	231	117	318	148	170	312	172	140	323	7	141	211	144	70	303	153	130	251	110	141	307	175	132
Bedford,	728	344	384	728	313	415	–	–	–	696	378	318	816	292	524	742	286	456	535	225	310	658	210	448
Brunswick,	533	276	257	720	413	267	579	244	335	414	318	96	383	163	220	543	213	330	573	233	340	547	277	320
Buckingham,	329	231	98	271	165	106	171	93	78	418	160	258	415	210	205	239	151	148	412	154	258	414	229	185
Campbell,	347	211	136	382	250	132	418	253	165	405	168	237	467	173	294	–	–	–	557	258	299	612	326	286
Charlotte,	324	312	12	220	211	9	490	234	256	446	179	267	479	209	270	552	217	335	533	246	287	538	293	245
Culpeper,	168	90	78	111	67	74	224	73	151	280	118	162	203	151	112	281	100	181	552	113	139	249	89	160
Cumberland,	309	169	140	172	132	40	201	173	28	247	181	66	253	196	57	297	200	97	239	170	169	285	154	131
Dinwiddie,	298	178	120	179	147	32	250	163	87	359	226	133	328	194	137	279	128	151	248	143	105	672	403	269
Fluvanna,	519	362	157	649	271	378	576	287	289	559	202	357	454	264	190	561	246	315	503	252	251	499	205	294
Franklin,	1121	365	755	–	155	–	658	238	420	614	187	427	590	271	319	644	244	400	444	247	567	770	269	501
Flavanna,	309	172	137	281	154	127	346	136	210	330	113	225	292	180	112	365	154	169	341	138	203	331	150	181
Greene,	165	83	82	152	63	89	156	66	90	172	120	52	121	52	69	164	63	101	148	60	88	162	48	114
Goochland,	312	140	172	379	148	131	268	148	120	296	127	169	296	163	133	304	200	104	286	148	138	300	142	158
Halifax,	879	481	398	262	121	141	293	128	165	878	288	570	843	432	411	407	422	485	770	339	431	831	323	508
Henry,	278	94	182	275	140	135	333	104	229	299	59	240	239	83	156	433	157	276	400	163	237	480	149	331
Lunenburg,	–	–	–	608	300	359	506	200	306	788	201	587	581	236	345	569	144	425	518	191	327	469	192	277
Louisa,	385	188	207	393	195	198	483	194	289	439	234	205	575	225	350	456	245	211	546	254	292	527	255	272
Lunenburg,	396	224	172	476	254	222	494	209	284	482	219	263	389	211	178	421	160	261	482	269	213	397	150	247
Madison,	215	132	83	242	133	109	201	123	78	294	136	158	245	88	157	229	76	153	264	144	120	189	70	119
Mecklenburg,	570	358	212	536	290	246	530	247	283	487	194	293	414	207	207	483	150	333	488	190	298	618	259	359
Nelson,	308	119	147	126	50	76	166	63	97	149	43	106	163	71	92	172	87	85	145	51	94	130	62	68
Nottoway,	288	141	147	283	163	120	314	197	117	300	152	148	319	131	188	340	151	189	284	136	148	286	136	150
Orange,	246	132	164	231	120	111	333	163	170	329	134	195	285	135	150	295	132	163	325	117	208	315	112	203
Patrick,	254	00	254	372	106	266	325	113	212	–	–	–	252	107	145	279	90	189	265	119	146	296	92	201
Pittsylvania,	706	366	340	773	331	442	846	321	525	867	277	590	778	360	418	814	409	405	927	362	565	934	510	424
Prince Edward,	375	312	163	256	195	61	263	180	83	322	170	152	327	155	172	358	152	206	330	207	123	354	193	161
Powhatan,	282	134	88	213	156	57	308	163	145	319	131	188	284	154	130	305	147	158	375	150	225	319	159	160
Rappahannock,	300	127	75	253	113	140	204	76	128	151	73	78	198	75	123	163	113	50	155	67	88	169	87	82
	12871	6810	6061	9208	5062	4746	11470	5318	6152	12213	5298	6915	12751	6036	6715	13010	5713	7297	13191	5936	7255	13772	6204	7568

* No returns from Petersburg for 1859.

SUMMARY.

YEARS.	Births.	Deaths.	Excess.
1853, - -	12871	6810	6061
1854, - -	10208	5462	4746
1855, - -	11470	5318	6152
1856, - -	12213	5298	6915
1857, - -	12751	6036	6715
1858, - -	13010	5713	7297
1859, - -	13191	5936	7255
1860, - -	13772	6204	7568
Total,	99486	46777	52709

In Franklin county, there being no births reported for the year 1854, the deaths are excluded in the aggregates for that year. The average excess of births over deaths in that county for the other years embraced in the above summary, is 455—which sum may be added to the births as the excess for that county for the year 1854. And for the counties from which no returns were received in certain years, the following sums may be added to approximate the true excess of births over deaths for the years from 1853 to 1860, inclusive, namely:

For Albemarle, add for 1 year,	359
Amherst, add for 4 years,	960
Bedford, add for 1 year,	409
Campbell, add for 1 year,	213
Franklin, add for 1 year,	455
Loudoun, add for 1 year,	346
Patrick, add for 1 year,	202
Total,	2,944

Which, added to the above excess, will make the true excess for these years 55,653.

VALLEY.

COUNTIES.	1853.			1854.			1855.			1856.			1857.			1858.			1859.			1860.		
	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.
Alleghany,	59	37	22	77	54	23	59	32	27	97	6	91	35	14	21	100	25	75	92	33	59	74	25	49
Augusta,	600	236	364	559	293	266	698	297	401	615	193	422	622	202	420	631	184	447	614	270	344	682	311	371
Bath,	122	50	72	88	22	66	110	30	80	110	36	74	140	36	104	141	59	82	121	59	62	140	54	86
Berkeley,	227	89	138	205	140	65	100	75	25	328	140	188	262	128	134	278	106	172	273	88	185			
Botetourt,	305	194	111	310	179	131	359	141	218	340	143	197	270	113	157	279	99	189	270	106	164	248	121	127
Clarke,	227	101	126	158	81	77	226	95	131	131	–	131	219	118	101	238	92	146	185	58	127	187	62	125
Craig,	68	22	46	140	55	85	108	40	68	132	33	99	113	47	66	102	22	80	90	47	43	76	20	56
Frederick,	–	–	–	–	–	–	231	91	140	278	95	183	266	86	180	288	111	177	323	121	202	383	153	230
Hampshire,	409	152	257	407	171	236	334	154	180	378	122	256	353	92	261	375	141	234	297	141	156			
Hardy,	207	27	180	284	92	192	224	120	104	228	99	129	215	48	167	253	48	205	264	70	194	263	69	194
Highland,	131	49	82	93	19	74	127	32	95	145	35	110	134	45	89	94	36	58	84	27	57	119	26	93
Jefferson,	423	194	229	286	145	141	285	156	129	291	119	172	265	88	177	247	88	159	242	78	164	214	86	128
Morgan,	128	53	75	109	51	58	87	68	19	95	54	41	104	65	39									
Page,	325	97	228	298	121	177	283	87	196	328	100	228	323	120	203	306	105	201	292	118	174	301	125	176
Pendleton,	266	51	155	233	48	185	185	65	120	184	67	117	206	58	148	230	114	116	162	50	112		61	
Roanoke,	129	82	47	130	82	48	179	108	71	224	67	157	219	94	125	256	68	188	218	89	129	292	140	152
Rockbridge,	506	190	316	390	200	190	494	238	256	445	236	209	543	223	320	493	172	321	438	205	233	457	212	245
Rockingham,	709	217	492	–	–	–	606	272	334	642	189	453	709	218	491	651	199	452	666	216	450	630	220	410
Shenandoah,	406	128	278	433	235	198	465	224	241	471	154	317	350	128	222	312	97	215	312	104	208	319	101	218
Warren,	177	66	111	214	101	113	176	119	57	221	98	123	196	83	113	186	84	102	184	97	87	177	78	99
	5364	2035	3329	4414	2089	2325	5336	2444	2892	5483	1886	3597	5544	2006	3538	5460	1841	3619	5127	1977	3150	4562	1803	2759

SUMMARY.

YEARS.	Births.	Deaths.	Excess.
1853, - -	5364	2035	3329
1854, - -	4414	2089	2325
1855, - -	5336	2444	2892
1856, - -	5683	1986	3697
1857, - -	5544	2006	3538
1858, - -	5460	1841	3619
1859, - -	5127	1977	3150
1860, - -	4562	1803	2759
Total.	41490	16181	25309

To the above excess may be added on account of the failure of returns from some counties in certain years, as follows:

Excess as above, - - - - - - -	25,309
Add for Berkeley for 1860, - - - - - -	129
Frederick for 1853 and 1854, - - - - - -	370
Hampshire for 1860, - - - - - -	236
Morgan for 1858, 1859 and 1860, - - - - -	138
Pendleton for 1860, - - - - - -	136
Rockingham for 1854, - - - - - -	440
Making the probable excess	26,748

SOUTHWEST.

COUNTIES.	1853.			1854.			1855.			1856.			1857.			1858.			1859.			1860.		
	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.
Bland,	72	53	19	125	47	78	169	53	116	153	29	124	151	31	120	177	51	126	153	37	116			
Boone,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86	12	74	92	23	69	98	25	73
Buchanan,	-	-	-	92	32	60	187	21	166	170	110	60	144	45	87	315	123	192	278	78	200	265	50	215
Carroll,	120	28	92	134	59	75	144	44	100	159	10	149	172	18	150	176	43	133	172	45	127			
Fayette,	149	58	91	155	112	43	211	31	180	236	26	200	317	52	265	[illegible]	60	221	230	82	148	249	72	177
Floyd,	109	85	24	294	75	219	297	122	175	337	93	244	328	75	253	326	72	144	235	69	166	293	76	217
Grayson,	267	100	167	303	111	192	324	121	203	325	85	241	323	91	232	374	189	185	327	120	207	351	106	245
Greenbrier,	-	-	-	123	47	76	193	91	102	234	43	191	[illegible]	67	151	214	74	140	230	89	141	255	81	174
Giles,	330	76	254	244	55	189	286	103	183	400	118	291	420	135	285	405	103	302	424	121	303	442	121	321
Lee,	47	12	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77	21	56	161	22	139
Lawson,	169	45	124	194	36	158	187	38	149	313	44	269	238	51	187	229	29	210	232	49	183	284	103	181
Mercer,	129	118	272	362	144	218	390	116	274	584	79	505	357	13	342	342	116	226	305	92	213	349	97	252
Monroe,	198	116	82	251	160	91	256	69	187	37	5	32	47	28	19	105	21	84	145	30	116	220	61	159
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	10	68	36	8	30			
McDowell,	204	64	140	170	68	102	163	47	116	223	47	176	163	43	120	181	51	130	189	45	144	186	54	132
Pulaski,	93	20	73	131	20	111	129	31	98	136	16	120	125	30	95	156	29	127	129	26	103	133	14	119
Raleigh,	348	200	148	301	94	207	229	49	180	218	21	197	209	42	167	230	39	191	181	51	130	318	99	249
Russell,	435	103	332	311	58	253	400	147	253	355	75	280	367	84	283	438	128	310	412	148	264	422	107	315
Scott,	253	106	147	266	171	95	214	96	118	206	39	167	195	59	136	211	99	112	171	47	124	263	110	153
Smyth,	350	163	187	220	145	75	339	96	243	504	60	442	416	67	349	365	77	288	339	105	234	282	69	213
Tazewell,	450	164	286	306	194	112	376	136	240	331	137	237	302	139	163	324	138	186	307	133	174	442	169	273
Washington,	378	92	286	-	-	-	-	-	-	190	28	162	146	37	109	175	18	157	181	23	158	191	42	149
Wise,	-	-	-	-	-	-	-	-	-	102	17	85	58	12	46	-	-	-	84	16	68	80	19	61
Wythe,	57	19	18	67	16	51	52	18	34	529	67	262	255	68	187	-	-	-	252	71	181	243	99	144
	578	107	171	291	125	76	250	79	171															
	4246	1574	2672	4250	1777	2471	4905	1510	3395	5362	1164	4198	4877	1270	3607	5118	1482	3636	5235	1529	3706	5557	1596	3961

SUMMARY.

YEARS.	Births.	Deaths.	Excess.
1853, - -	4246	1574	2672
1854, - -	4250	1779	2471
1855, - -	4805	1510	3295
1856, - -	5362	1164	4198
1857, - -	4877	1270	3607
1858, - -	5118	1482	3636
1859, - -	5235	1529	3706
1860, - -	5557	1596	3961
	39450	11904	27546

Every thing in relation to Bland county is included in the counties of Wythe, Tazewell and Giles, from which it was formed in 1861. To the above excess may be added for delinquent returns the following sums, viz:

For Boone county in 1860, - - - - - - -	109
Fayette county in 1860, - - - - - -	118
Logan county in 1854, 1855, 1856, 1857 and 1858, - - - -	385
McDowell county in 1860, - - - - - -	34
Wyoming county in 1858, - - - - - -	52
Wythe county in 1858, - - - - - -	170
Total,	859
To which add excess as above,	27,546
Total excess,	28,405

NORTHWEST.

COUNTIES.	1853.			1854.			1855.			1856.			1857.			1858.			1859.			1860.		
	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Ex. births over deaths.
Barbour,	227	106	121	345	87	258	330	119	211	346	124	222	349	73	276	293	55	238	286	76	210			
Braxton,	153	35	118	223	84	139	242	84	158	254	80	174	268	73	195	231	56	175	232	54	178			
Brooke,	110	41	69	–	–	–	112	32	80	182	38	144	148	41	107	99	18	81	92	24	68			
Cabell,	261	118	143	237	109	128	263	104	159	279	77	202	274	91	183	–	–	–	257	83	174			
Calhoun,	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	89	29	60			
Clay,	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	95	33	62	73	18	55	87	7	80
Doddridge,	130	43	87	84	32	52	141	43	98	137	31	106	143	36	107	164	36	128	167	51	116			
Gilmer,	149	47	102	143	34	109	164	18	146	121	43	78	124	28	96	140	45	95	115	39	76			
Hancock,	120	57	63	95	53	42	116	48	68	87	40	47	75	38	37	92	24	68	79	23	56			
Harrison,	390	163	227	344	174	170	370	167	203	474	149	325	401	124	277	436	119	317	444	124	320			
Jackson,	–	–	–	191	23	168	176	62	114	284	51	233	232	52	180	294	91	203	296	101	195			
Kanawha,	298	108	190	323	104	219	359	102	257	442	69	373	434	103	331	431	20	411	408	140	268			
Lewis,	240	58	182	239	65	194	254	117	137	245	101	144	246	49	197	210	37	173	194	37	157			
Marion,	261	116	145	185	84	101	379	128	251	430	123	307	397	142	255	515	112	403	406	137	269			
Marshall,	294	111	183	210	114	96	219	107	112	208	90	118	161	44	117	235	61	174	213	61	152			
Mason,	261	96	165	211	70	141	221	123	98	292	82	210	292	75	217	448	144	304	423	120	303			
Monongalia,	469	153	316	354	119	235	401	119	282	404	117	287	520	136	384	387	121	266	314	104	210			
Nicholas,	46	24	22	82	37	45	115	24	91	179	31	148	170	48	122	221	94	127	180	51	129			
Ohio,	634	133	501	496	157	339	574	151	423	712	407	305	642	442	200	743	446	297	635	358	277			
Pleasants,	51	27	24	41	27	14	86	13	73	101	36	65	116	36	80	103	29	74	98	16	82			
Preston,	354	74	280	348	132	216	351	92	259	446	103	343	352	146	206	487	123	364	429	101	328			
Pocahontas,	135	55	80	120	48	72	157	24	133	131	32	99	135	38	97	168	77	91	129	57	72	163	49	114
Putnam,	192	65	127	218	56	162	206	78	128	204	41	163	225	59	166	244	76	168	222	89	133			
Randolph,	182	42	130	127	13	114	174	21	153	180	37	143	147	36	111	145	46	99	113	20	93			
Ritchie,	171	37	134	124	29	95	183	56	127	194	33	161	231	55	176	198	42	156	234	34	200			
Roane,	–	–	–	–	–	–	–	–	–	112	12	100	112	14	98	220	56	164	216	44	172			
Taylor,	110	70	70	159	56	103	185	55	130	236	65	171	243	65	178	288	64	224	221	83	138			
Tyler,	202	54	148	170	56	114	197	59	138	168	51	117	131	61	70	261	70	191	189	33	156			
Tucker,	–	–	–	–	–	–	–	–	–	64	15	49	54	9	45	70	11	59	55	9	46			
Upshur,	171	95	76	173	44	129	183	66	117	215	59	156	217	55	162	234	45	189	213	57	156			
Wayne,	245	91	154	223	59	164	232	51	181	269	63	206	254	90	164	268	49	219	222	71	151			
Webster,	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	61	28	33
Wetzel,	145	39	106	156	46	110	173	41	32	184	27	157	194	33	161	243	47	196	216	76	140			
Wirt,	102	38	64	90	37	53	96	24	72	133	30	103	114	21	93	122	53	69	127	22	105			
Wood,	291	100	191	303	107	196	323	113	210	387	103	284	310	105	205	332	77	255	269	94	175			
	6424	2196	4228	6034	2056	3978	6982	2241	4741	8100	2360	5740	7711	2418	5293	8417	2377	6040	7356	2436	5120	311	84	227

SUMMARY.

YEARS.	Births.	Deaths.	Excess.
1853, - -	6424	2196	4228
1854, - -	6034	2056	3978
1855, - -	6982	2241	4741
1856, - -	8100	2360	5740
1857, - -	7711	2418	5293
1858, - -	8417	2377	6010
1859, - -	7856	2436	5420
1860, - -	311	84	227
Total,	51835	16168	35667

Returns from three counties only have been received for the year 1860. Taking the average excess for the delinquent counties in 1860, and the average excess for the counties from which no returns were received in other years, there should be added for the true excess of births over deaths the following sums, viz:

Excess as above stated, - - - - - -	35,667
Average excess for delinquent counties in 1860, - - - - -	5,063
Brooke county in 1854, - - - - - -	91
Cabell county in 1858, - - - - - -	165
Jackson county in 1853, - - - - - -	182
Total true excess,	41,168

RECAPITULATION.

DISTRICTS.	1853.			1854.			1855.			1856.			1857.			1858.			1859.			1860.		
	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.	Births.	Deaths.	Excess of births over deaths.
Lake Winnipeg,	6714	3[illegible]	3[illegible]	6535	4[illegible]	2[illegible]	790	5[illegible]	784	7803	4287	3606	8012	4521	3518	8074	4095	3979	9614	4127	5487	76[illegible]8	3493	4125
Pembina,	[illegible]	1[illegible]	6[illegible]	9808	5062	4746	11470	5138	6332	12213	5298	6915	12751	6036	6715	13010	5713	7297	13191	5936	7255	15772	6204	7568
Yorkton,	[illegible]	2[illegible]	3[illegible]	4414	2089	2325	5326	2444	2882	5983	1883	3097	5544	2006	3538	5160	1841	3319	5127	1977	3150	4562	1803	2759
Southwest,	4246	1574	2672	4250	1779	2471	4805	1510	3295	5[illegible]	1161	4198	4877	1270	3607	5118	1482	3636	5235	1529	3706	5557	1596	3961
Northwest,	6424	2[illegible]	1[illegible]8	6034	2056	3978	6[illegible]82	2241	4741	8[illegible]00	2760	5740	7711	2418	5293	8417	2377	6040	7856	2436	5420	311	84	227
Total,	26[illegible]9	[illegible]	[illegible]041	31411	15566	15875	36198	[illegible]78	18[illegible]0	[illegible]251	15[illegible]	21158	38[illegible]25	16251	22671	40079	15508	24571	40023	16005	250[illegible]8	31820	13180	18640

GENERAL SUMMARY—*Showing the total excess of births over deaths for* 10 *years, from* 1851 *to* 1860, *inclusive.*

Tide Water,	31,394
Piedmont,	55,653
Valley,	26,748
Southwest,	28,405
Northwest,	41,168
Add estimated excess for 1851 and 1852,	45,842
Total excess for 10 years,	229,210

Or a gain of 16.12 per cent. on the population of 1850.

According to the U. S. census of 1860 the entire gain in the state from 1850 to 1860 was 174,000, or about 8.17 per cent. on the population of 1850—making a difference of 7.95 per cent. between the two estimates. That is, the state has increased in ten years 174,000, and had a surplus of 55,210 who have left the state within the same period, or an increase of 17,400 per annum.

This is the fourth report of marriages, births and deaths since the passage of the registration act on the 11th day of April 1853; and it affords me great pleasure to say, that the returns which have been made show an increasing fullness and accuracy sufficient to justify the conclusion that quite reliable data may be drawn from the abstracts presented in the foregoing tables.

The present report embraces some points of information not given in any of its predecessors, while other points are carried out somewhat further than hitherto, as accumulated facts enabled and invited; and the results have been given by geographical districts, not with a view of drawing invidious distinctions, but simply to ascertain the effect of climate upon the health, propagation and mortality—and generally upon the physical well being of the people.

Statistics of the character here given appear to become matter of fundamental necessity. The legislator, to be useful to his constituents, requires to be armed with the most minute and reliable information, procured by independent and official means, and if possible generalized; and I only regret that this report, from causes hereafter enumerated, cannot be so generalized as to become more useful than in its present meagre condition.

The total absence of reports from Northwestern Virginia—arising in many instances from impossibilities, and in others from well known most unnatural and criminal motives—has deprived this report of many useful and necessary data from which to draw correct conclusions.

Marriages.

The number of marriages in 1859 was 7,019—embracing 14,038 persons passing this interesting event in life for the calendar year.

In 1860 there were 7,336 marriages, or one in every 142 of the free white inhabitants. Of this number 5,919 were males and 6,497 were females marrying for the first time.

From 1839 to 1843 there was in England an annual average of one marriage in every 130 of population: in France and Austria, one in 123, and in Prussia, one in 110. In Massachusetts, the average annual marriages for the years 1850, 1851 and 1852, was one in 106; in Kentucky, in 1853, 1854 and 1855, one in 143; and in South Carolina, in 1856, one in every 174 of the white population.

The returns of marriages show that in the Northwestern district of the state, the youngest female who married was 12 years of age, and the youngest male was 14. No female married in any of the other districts under 13 years of age, and no male under 16 years of age.

The following table exhibits the different ages at marriage between persons marrying for the first time, and the number of each in the several districts of the state, and in the whole state:

TABLE XIII,

Exhibiting the ages at marriage between persons marrying for the first time, and the number of each, in the several districts of the state, and in the whole state.

DISTRICTS.	MALES.															FEMALES.															
	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	70 to 80 years.	Unknown.	Total.	12 years.	13 years.	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 to 25 years.	25 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 to 70 years.	Unknown.	Total.
Tide Water, -	–	–	–	–	5	4	412	399	152	24	2	–	–	6	1034	–	1	3	11	40	66	121	108	549	134	53	8	1	–	6	1101
Piedmont, -	–	–	1	2	7	21	586	393	187	40	6	5	–	36	1287	–	2	10	19	71	110	153	134	643	163	92	25	3	–	36	1461
Valley, -	–	–	–	–	4	14	460	333	139	25	4	1	–	–	980	–	–	3	10	21	50	86	125	519	168	76	12	–	–	–	1070
Southwest, -	–	–	1	12	24	55	615	230	87	10	4	1	–	–	1039	–	–	15	34	66	115	145	113	478	110	55	11	1	–	–	1146
Northwest, -	1	–	2	8	25	65	885	419	150	20	2	1	1	–	1579	1	–	9	28	86	159	224	200	772	149	71	15	4	–	1	1719
Whole state,	1	–	4	22	65	162	2988	1774	715	119	18	8	1	42	5919	1	3	10	102	284	500	729	680	2961	724	347	74	9	–	13	6497

By calculating from intermediate periods, it will be perceived, that if a female is 20 years of age, and is unmarried, more than *one-quarter* of the probabilities of her ever becoming married are gone; if she passes the age of 25 a maiden, more than *three-quarters* of her probabilities are lost; and if she passes to 30 years of age unmarried, *seven-eighths* of her chances of ever becoming a wife are past; at 35 years of age and still unmarried, she has only about THREE *chances in a hundred* left, and those rapidly becoming less.

The tables of course vary as to males. In respect to them, it will be perceived that if he is 20 and is unmarried, *one in forty* of his probabilities of ever becoming married are gone; if he passes to the age of 25 unmarried, *one-half* of his probabilities are lost; and if he passes to 30 years of age, he has *fifteen in every hundred* of his chances remaining; at 35 years of age and still unmarried, he has only *two chances in every hundred* left.

Births.

It will be perceived, by reference to table No. 6, commencing on page 116 of this report, that the whole number of births in 1859 was 41,022, and in 1860, 32,029.

The proportion of births to the population in 1860, in the several districts, was as follows:

In Tide water, - - - - -	1 in every 44
In the Valley, - - - - -	1 in every 42
In the Piedmont, - - - - -	1 in every 36
In the Southwest, - - - - -	1 in every 36
In the Northwest, - - - - -	1 in every 33
The average in the whole state was, - - -	1 in every 38

Deaths.

It cannot be expected that all of the useful and interesting deductions which the foregoing abstracts exhibit and suggest, will be here definitely pointed out. I propose, however, to particularize some of them, confining myself principally to the deaths occurring in the year 1859, as the returns of those in the year 1860 are necessarily defective in consequence of the absence of reports from Northwestern Virginia: from which section of the state it will be seen that but three counties have reported.

Different portions of the commonwealth exhibit a very striking difference in the rate of mortality, as will be seen by reference to the tables which show the population and deaths in the different sections. Thus, the Piedmont district shows a rate of one in 78, while in the Southwest the deaths were only one in 123. In the Tide water district the deaths were one in 97; in the Valley the rate was one in 113, and in the Northwest, one in 106.

In 1860 those districts from which reports have been received, show a similarity sufficiently near to establish their general accuracy. Thus:

In the Tide water district, the rate was, in					1860,	- -	1 in 91
"	"	"	"	"	1859,	- -	1 in 97
"	Piedmont	"	"	"	1860,	- -	1 in 77
"	"	"	"	"	1859,	- -	1 in 78
"	Valley	"	"	"	1860,	- -	1 in 100
"	"	"	"	"	1859,	- -	1 in 113
"	Southwest	"	"	"	1860,	- -	1 in 113
"	"	"	"	"	1859,	- -	1 in 123

The greatest variation in the results appears in the western counties.

The difference in the rate of increase of births over deaths in 1859 is very striking. In the Tide water district, the increase of births over deaths is one in 80, and in the Northwest, one in 48. In Piedmont, one in 67; in the Valley, one in 66; in the Southwest, one in 51; and in the whole state, one in 63.

The most interesting parts of the tables are those which relate to the causes of death, and the average age at death With those unerring indices may be measured the robustness of our people and the extent of their sufferings. The causes of death can be found in the appropriate tables; but it may not be amiss to allude specially to the principal causes, and to annex a table of the rate per cent. of the several causes for the year 1859, by districts, which shows a total number of 16,652.

TABLE XIV,

Exhibiting the classified causes of death, and the per centage, in each district.

DISTRICTS.	Apoplexy.	Bowels, inflammation of.	Consumption.	Croup.	Diarrhœa.	Dysentery.	Erysipelas.	Fever, scarlet.	Fever, billous.	Fever, typhoid.	Fevers of all other kinds.	Whooping cough.	Measles.	Old age.	Pneumonia.	Rheumatism.	Scrofula.	Small pox.	Unknown.	Violent or accidental causes.	Cancer.	Child bed.	Dropsy.	Paralysis.	Sore throat.	All other diseases.
Tide Water, -	25	32	351	60	53	61	11	54	24	192	95	147	15	173	195	13	32	–	1529	241	23	71	127	44	114	737
Rate per cent.	.15	.19	2.11	.36	.32	.37	.07	.32	.14	1.15	.57	.88	.09	1.04	1.17	.08	.19	–	9.17	1.45	.14	.43	.76	.26	.68	4.42
Piedmont, -	31	77	396	96	132	62	36	79	9	293	169	339	30	322	397	29	80	–	1765	369	43	74	229	84	149	1041
Rate per cent.	.19	.46	2.38	.58	.79	.37	.22	.47	.06	1.76	1.02	2.03	.18	1.93	2.38	.17	.48	–	10.59	2.21	.26	.44	1.38	.51	.90	6.25
Valley, -	6	26	195	45	96	46	7	16	1	99	44	23	15	102	118	8	19	5	464	78	15	39	79	33	48	304
Rate per cent.	.04	.16	1.17	.27	.58	.27	.04	.10	.01	.59	.26	.14	.09	.61	.71	.05	.11	.03	2.78	.47	.09	.23	.47	.20	.29	1.82
Southwest, -	2	6	122	96	78	7	7	74	1	53	179	36	5	45	47	6	14	–	379	50	11	15	49	13	29	205
Rate per cent.	.01	.04	.73	.58	.47	.04	.04	.45	.01	.32	1.07	.22	.03	.27	.28	.04	.08	–	2.28	.30	.07	.09	.29	.08	.17	1.23
Northwest, -	9	27	266	117	44	20	13	54	5	96	153	48	–	90	42	7	21	3	476	94	11	31	83	27	166	539
Rate per cent.	.05	.16	1.60	.70	.26	.12	.08	.32	.03	.58	.92	.29	–	.54	.25	.04	.13	.02	2.86	.56	.07	.19	.50	.16	1.00	3.24
Total deaths, -	73	168	1330	414	403	196	74	277	40	733	640	593	65	732	799	63	166	8	4613	832	103	230	567	201	506	2826
Total per cent.	.44	1.01	7.99	2.49	2.42	1.17	.45	1.66	.25	4.40	3.84	3.56	.39	4.39	4.79	.38	.99	.05	27.68	4.99	.63	1.38	3.40	1.21	3.04	16.96

Consumption and pneumonia, the two principal diseases of the lungs, have proved most fatal—the former at the rate of 7.99 per cent., and the latter at 4.79 per cent. of all the deaths in the state.

The average age in the whole state is	-	-	-	-	23⅓ years.
In Tide water district,	-	-	-	-	25½ "
In Piedmont "	-	-	-	-	20⅓ "
In Valley "	-	-	-	-	23½ "
In Southwest "	-	-	-	-	25½ "
In Northwest "	-	-	-	-	18½ "

This contrast in the several districts may be accounted for from the fact, that the greatest number of births are in the Northwestern district; and as one-third of all the deaths falls upon the youngest class, it results in giving the lowest average to that district.

The average age at death of those who arrive at 20 years of age, is shown to be 51 years.

I have descended thus to particulars respecting specified sections, because they present strong contrasts.

The heart sickens, when we refer to the actual ages at death, upon discovering that 30.12 per cent., or nearly one-third of all the deaths is among children under one year of age. This is a striking fact, and one which does not appear to exist to the same extent in any other state to whose reports I have had access. Medical men, and those versed in hygienic science, ought to make the cause of its existence manifest, and endeavor to remove it. It is difficult to suppose that one-third of all the mortality of any community is, of necessity, to be sustained by that helpless, dependent portion of the population who have not seen a single year of human existence.

In the above deductions, drawn from reliable data, will be found many points suggesting serious reflections to thinking minds, without the aid of extended comments from me. It is enough to say, that the innocent young among us, who have not the ability to appeal in their own behalf, suffer an unduly severe proportion of the weight of disease and death.

Between the ages of 15 and 20, twenty-six per cent. died, and between 20 and 30, twenty-one per cent.

In Kentucky, during six years (1852–7), the average number of deaths registered was, in whites, one in a population of 95, and in slaves, one in 80. In South Carolina, for a period of five years, there was an average of one death in a population of 113 whites, and one in 48 of slaves.

It is assumed by statisticians, that mortality of 2 per cent., or one death in every fifty individuals, may be fixed upon as a healthy and natural standard. The mortality of European countries, according to the best official reports, is as follows: In Russia there is one death in every 26 of its inhabitants, while Norway gives one in every 54. The greater number of those countries, however, show a mortality of about one death in every forty persons.

In Virginia it will be seen that we had only one death among every 96 persons in the year 1859, and one death among every 94 persons in 1860.

TABLE XV,

Exhibiting the number of persons listed for taxation on slaves in 1850 *and in* 1860, *and showing the increase and decrease in the number of such persons for said time: exhibiting also the number of actual owners of slaves, as ascertained by the census taken in* 1860; *and showing also the area of each county and the average number of inhabitants (including slaves and free negroes) to each square mile, arranged by geographical districts.*

[*Note*—The inhabitants to each square mile would have been more appropriate in connection with other tables, but could not be inserted in them for want of room. I have inserted columns containing such information here, because the table will occupy no additional space.]

TIDE WATER.

COUNTIES.	Number of persons assessed with taxes on slaves in 1850.	Number of persons assessed with taxes on slaves in 1860.	Increase.	Decrease.	Number of slave owners in 1860, as ascertained from the U. S. census.	Square miles.	Population to square mile.
Alexandria, - -	359	369	10	–	601	36	351
Accomack, - -	782	933	151	–	946	526	35
Charles City, - -	96	213	117	–	235	216	26
Caroline, - -	742	703	–	39	989	563	33
Chesterfield, - -	906	850	–	56	477	468	40
Essex, - -	410	409	–	1	495	307	21
Elizabeth City, - -	264	125	–	139	282	87	67
Fairfax, - -	497	532	35	–	642	444	27
Greenesville, - -	269	249	–	11	253	325	19
Gloucester, - -	468	461	–	7	419	301	36
Hanover, - -	782	820	38	–	404	434	40
Henrico (including Richmond), -	2604	2919	315	–	1943	298	206
Isle of Wight, - -	451	461	10	–	643	400	25
James City, - -	261	292	31	–	123	150	36
King George, - -	243	241	–	2	377	244	24
King William, - -	394	352	–	42	368	270	25
King & Queen, - -	532	461	–	71	465	335	31
Lancaster, - -	290	277	–	13	268	164	32
Matthews, - -	368	362	–	6	397	127	54
Middlesex, - -	252	273	21	–	197	187	23
Nansemond, - -	567	757	190	–	673	444	30
New Kent, - -	316	285	–	31	351	260	23
Norfolk county, - -	1534	1572	38	–	1527	499	73
Northumberland, - -	252	418	166	–	734	295	26
Northampton, - -	438	409	–	29	461	301	26
Princess Anne, - -	490	499	9	–	352	374	20
Prince George, - -	374	378	4	–	377	305	28
Prince William, - -	392	355	–	37	575	370	23
Richmond county, - -	243	308	65	–	251	194	35
Stafford, - -	354	343	–	11	651	335	26
Southampton, - -	508	589	81	–	704	650	20
Spotsylvania, - -	820	723	–	97	592	375	45
Surry, - -	234	231	–	3	203	323	19
Sussex, - -	487	465	–	22	479	466	22
Warwick, - -	98	84	–	14	121	95	18
Westmoreland, - -	298	326	28	–	401	316	26
York, - -	207	203	–	4	245	153	33
	18573	19247	1309	635	19121	11634	

PIEDMONT.

COUNTIES.	Number of persons assessed with taxes on slaves in 1850.	Number of persons assessed with taxes on slaves in 1860.	Increase.	Decrease.	Number of slave owners in 1860, as ascertained from the U. S. census.	Square miles.	Population to square mile.
Albemarle,	1202	1124	–	78	1953	682	39
Amelia,	466	500	34	–	528	356	30
Amherst,	583	727	144	–	276	477	30
Appomattox,	447	479	32	–	531	400	22
Bedford,	954	1234	280	–	1050	772	32
Brunswick,	636	664	28	–	915	580	26
Buckingham,	723	620	–	103	717	750	22
Campbell,	1172	1267	95	–	1485	452	58
Charlotte,	450	462	12	–	736	497	29
Culpeper,	149	491	342	–	798	400	30
Cumberland,	480	482	2	–	459	282	36
Dinwiddie,	1335	1625	290	–	651	546	56
Fauquier,	1128	853	–	275	694	688	32
Franklin,	692	790	98	–	1021	772	26
Fluvanna,	482	597	115	–	929	280	36
Greene,	204	222	18	–	229	200	25
Goochland,	508	500	–	8	857	272	39
Halifax,	1168	1203	35	–	1410	794	34
Henry,	272	486	214	–	359	358	34
Loudoun,	1007	1179	172	–	1014	536	41
Louisa,	806	816	10	–	783	464	36
Lunenburg,	605	576	–	29	771	400	30
Madison,	447	470	23	–	455	296	30
Mecklenburg,	944	984	40	–	771	736	27
Nelson,	517	476	–	41	587	497	26
Nottoway,	405	396	–	9	366	297	30
Orange,	497	524	27	–	484	300	36
Patrick,	256	246	–	10	312	542	17
Pittsylvania,	1214	1299	85	–	1466	892	35
Prince Edward,	651	756	105	–	589	344	34
Powhatan,	421	508	87	–	378	280	30
Rappahannock,	454	427	–	27	400	300	30
	21275	22983	2288	580	23974	15442	

VALLEY.

COUNTIES.	Number of persons assessed with taxes on slaves in 1850.	Number of persons assessed with taxes on slaves in 1860.	Increase.	Decrease.	Number of slave owners in 1860, as ascertained from the U. S. census.	Square miles.	Population to square mile.
Alleghany, - -	104	118	14	–	229	527	13
Augusta, - -	867	793	–	74	1200	1152	24
Bath, - -	115	115	–	–	137	900	27
Berkeley, - -	443	358	–	85	311	320	39
Botetourt, - -	512	320	–	192	400	550	21
Clarke, - -	188	162	–	26	348	225	32
Craig,* - -	–	94	–	–	147	297	12
Frederick, - -	537	623	86	–	426	625	27
Hampshire, - -	244	220	–	24	237	1800	8
Hardy, - -	148	141	–	7	161	2310	4
Highland, - -	93	87	–	6	121	390	11
Jefferson, - -	675	661	–	14	741	210	69
Morgan, - -	31	31	–	–	32	600	6
Page, - -	215	178	–	37	176	319	25
Pendleton, - -	62	58	–	4	54	1120	6
Roanoke, - -	271	316	45	–	242	272	30
Rockbridge, - -	611	687	76	–	578	750	23
Rockingham, - -	404	421	17	–	479	1500	15
Shenandoah, - -	204	286	82	–	211	792	18
Warren, - -	269	232	–	37	284	500	13
	5993	5901	320	506	6514	15159	

* New county. Formed March 21, 1851.

SOUTHWEST.

COUNTIES.	Number of persons assessed with taxes on slaves in 1850.	Number of persons assessed with taxes on slaves in 1860.	Increase.	Decrease.	Number of slave owners in 1860, as ascertained from the U. S. census.	Square miles.	Population to square mile.
Boone, - -	29	9	–	20	37	2475	2
Buchanan,* - -	–	3	–	–	3	2500	1
Carroll, - -	6	59	53	–	96	900	9
Fayette, - -	36	52	16	–	63	1600	4
Floyd, - -	83	33	–	50	139	477	17
Grayson, - -	112	95	–	17	131	720	12
Greenbrier, - -	277	323	46	–	277	1296	9
Giles, - -	127	133	6	–	169	600	11
Lee, - -	149	165	16	–	151	789	14
Logan, - -	24	28	4	–	44	2418	2
Mercer, - -	44	64	20	–	69	750	9
Monroe, - -	189	193	4	–	190	625	17
Montgomery, - -	111	288	177	–	363	783	14
McDowell, - -	–	–	–	–	–	2287	1
Pulaski, - -	137	166	29	–	153	324	17
Raleigh, - -	10	9	–	1	21	600	5
Russell, - -	149	136	–	13	179	2500	4
Scott, - -	97	225	128	–	135	520	23
Smyth, - -	172	169	–	3	240	484	19
Tazewell, - -	183	208	25	–	221	500	20
Washington, - -	362	402	40	–	395	850	20
Wise,* - -	–	13	–	–	14	388	12
Wyoming, - -	5	6	1	–	6	3100	1
Wythe, - -	246	247	1	–	264	750	1
	2548	3026	566	104	3360	28527	

* Counties formed since 1850.

NORTHWEST.

COUNTIES.	Number of persons assessed with taxes on slaves in 1850.	Number of persons assessed with taxes on slaves in 1860.	Increase.	Decrease.	Number of slave owners in 1860, as ascertained from the U. S. census.	Square miles.	Population to square mile.
Barbour, - -	37	44	7	–	23	445	2
Braxton, - -	26	27	1	–	26	700	7
Brooke, - -	18	5	–	13	12	99	55
Cabell, - -	34	86	52	–	88	500	16
Calhoun,* - -	–	3	–	–	3	345	7
Clay,* - -	–	3	–	–	3	357	5
Doddridge, - -	10	12	2	–	17	340	16
Gilmer, - -	14	13	–	1	20	1110	3
Hancock, - -	2	1	–	1	1	90	49
Harrison, - -	133	149	16	–	125	650	21
Jackson, - -	19	19	–	–	24	924	9
Kanawha, - -	480	256	–	224	293	980	17
Lewis, - -	73	43	–	30	71	676	12
Marion, - -	29	27	–	2	34	340	34
Marshall, - -	21	13	–	8	11	380	34
Mason, - -	108	97	–	11	71	417	22
Monongalia, - -	59	55	–	4	27	900	14
Nicholas, - -	19	46	27	–	48	1430	3
Ohio, - -	53	13	–	40	44	120	187
Pleasants,* - -	–	2	–	–	5	154	19
Preston, - -	28	19	–	9	21	1073	12
Pocahontas, - -	69	60	–	9	68	2100	2
Putnam, - -	104	98	–	6	99	840	8
Randolph, - -	58	42	–	16	56	2000	2
Ritchie, - -	6	7	1	–	12	800	9
Roane,* - -	–	21	–	–	23	550	10
Taylor, - -	44	43	–	1	53	172	44
Tyler, - -	14	4	–	10	8	800	8
Tucker,* - -	–	11	–	–	6	500	3
Upshur,* - -	–	46	–	–	55	300	24
Wayne, - -	44	30	–	14	37	720	9
Webster,* - -	–	–	–	–	1	1400	1
Wetzel, - -	5	5	–	–	6	605	11
Wirt, - -	13	10	–	3	11	351	11
Wood, - -	101	53	–	48	64	558	20
	1621	1363	106	450	1466	23726	

* Counties formed since 1850.

RECAPITULATION.

DISTRICTS.	Number of persons assessed with taxes on slaves in 1850.	Number of persons assessed with taxes on slaves in 1860.	Increase.	Decrease.	Number of slave owners in 1860, as ascertained from the U. S. census.	Square miles.	Reduced at the rate of 35 per cent.
Tide Water, - -	18573	19247	1309	635	19121	11634	7562
Piedmont, - -	21275	22983	2288	580	23974	15442	10037
Valley, - -	5993	5901	320	506	6514	15159	9853
Southwest, - -	2548	3026	566	104	3360	28527	18543
Northwest, - -	1621	1363	106	450	1466	23726	15422
	50010	*52520	4589	2275	*54435	†94448	61417

* The total number of persons listed for taxation on slaves in 1860 is 52,520, and the actual owners in the same year were 54,435, exceeding the number taxed only by 1,914.

† No complete survey of the state has ever been made, and in consequence of the irregular exterior lines, no reliable estimate appears to have been made of the state's area. By Herman Boye's map, made in 1825, the area is put down at 65,624 square miles. By L. Von Buchholtz's map, made in 1860, the mean length of the state is given at 360 miles, and the mean breadth at 200 miles, giving a horizontal area of 61,352. By the surveyors' official certificates, contained in this table, the area is 94,448; and if calculated by the acres of land taxed in the several counties, it is 81,549. By the above table, Eastern Virginia contains 27,076 square miles, and Western Virginia 67,372; and reducing these figures at the same uniform rate, so as to give a total area of 61,352, Eastern Virginia embraces 17,599, and Western Virginia 43,818 square miles.

All fractions in this table were disregarded for want of room to insert them, which accounts for the small and immaterial variance in the results.

In the column of additions showing the area in square miles, to be found on page 104 of this report, an error appears. The column should be 3,607 instead of 3,617. Another error appears as a necessary result of the first, on page 105, in the addition of the aggregate, which should be 94,488 instead of 94,504.

TABLE XVI,

Exhibiting the number of white persons and free negroes charged with a capitation tax, who have been returned delinquent; the amount of delinquent taxes on lands, personal property and licenses; and the aggregate of all taxes so returned delinquent; and showing also the amount of taxes released by court as erroneously assessed.

TIDE WATER.

COUNTIES.	Number of white persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on white persons returned delinquent.	Number of free colored persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on free colored persons returned delinquent.	Amount of taxes on delinquent lands.	Amount of taxes on delinquent personal property.	Amount of taxes on delinquent licenses.	Total delinquent taxes.	Amount of taxes released by court as erroneously assessed.
Alexandria,	1102	881 20	293	234 00	665 84	616 56	193 62	2591 22	
Accomack,	503	402 40	630	503 80	–	40 22	–	946 42	
Charles City,	67	53 60	64	51 40	–	3 22	–	108 22	
Caroline,	357	285 60	82	65 70	–	133 88	20 00	505 18	
Chesterfield,	455	363 80	3	2 60	813 46	60 52	36 50	1276 88	
Essex.									
Elizabeth City.									
Fairfax,	427	343 56	124	99 00	1022 66	146 02	–	1611 24	
Greenesville.									
Gloucester.									
Hanover,	293	234 20	7	5 40	78 01	47 84	–	365 45	
Henrico,	808	645 83	104	82 83	114 85	503 90	–	1347 41	

Isle of Wight,	54	43 20	25	19 80	–	42	–	63 42	
James City,	103	82 00	38	30 40	–	3 37	–	115 77	
King George,	91	72 80	–	–	23 47	6 21	–	102 48	
King William,	37	29 60	83	66 40	–	2 10	–	98 10	
King & Queen,	130	104 00	126	100 80	–	13 62	–	218 42	
Lancaster.									
Matthews.									
Middlesex,	8	6 40	–	–	6 00	4 19	–	16 59	
Nansemond,	126	100 74	100	80 24	–	14 47	–	195 45	
New Kent.									
Norfolk county.									
Northumberland,	115	92 00	4	3 60	12 69	8 40	–	116 69	12 24
Northampton.									
Princess Anne,	86	68 80	16	12 73	63 96	14 47	–	159 96	
Prince George.									
Prince William,	270	216 00	–	–	404 72	26 25	40 50	687 47	
Richmond county,	147	117 60	65	52 00	–	20 61	–	190 21	
Stafford,	460	368 00	68	54 16	377 32	61 53	–	861 01	
Southampton,	78	62 40	92	73 80	–	–	–	136 20	
Spotsylvania,	576	460 80	120	96 10	269 25	524 68	–	1350 83	59 27
Surry,	61	48 80	18	13 66	28 51	11 25	–	102 22	
Sussex,	204	63 20	–	–	–	10 20	–	73 40	
Warwick.									
Westmoreland,	168	134 40	133	106 46	–	16 33	–	257 19	
York.									
Norfolk city,	–	87 20	–	–	13 88	2 26	–	103 34	33 00
Petersburg,	–	896 00	931	745 20	485 77	2274 56	–	4401 53	16 13
Richmond city,	–	1121 60	252	201 60	439 23	1357 32	865 00	3984 75	618 93
Williamsburg.									
Portsmouth,	–	720 60	–	–	150 00	183 51	–	1054 11	
	6726	$ 8106 33	3378	$ 2701 68	4969 62	6107 91	1155 62	23041 16	739 21

PIEDMONT.

COUNTIES.	Number of white persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on white persons returned delinquent.	Number of free colored persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on free colored persons returned delinquent.	Amount of taxes on delinquent lands.	Amount of taxes on delinquent personal property.	Amount of taxes on delinquent licenses.	Total delinquent taxes.	Amount of taxes released by court as erroneously assessed.
Albemarle, - - -	147	117 00	18	14 40	30 17	28 60	–	190 17	47 38
Amelia.									
Amherst.									
Appomattox, - - -	229	183 20	–	–	128 18	109 43	–	420 81	51 09
Bedford, - - -	742	593 68	–	–	–	219 17	–	812 85	1 10
Brunswick, - - -	186	148 80	45	36 20	28 66	23 90	–	237 56	
Buckingham.									
Campbell, - - -	–	–	–	–	–	–	–	–	4548 47
Charlotte, - - -	174	139 20	–	–	17 62	84 06	–	240 88	
Culpeper, - - -	224	216 00	46	36 80	12 42	183 48	55 50	504 20	20 00
Cumberland.									

Dinwiddie,	118	94 40	41	32 88	61 96	39 78	20 00	249 02	3 99
Fauquier,	691	552 80	80	64 26	125 80	137 47	25 50	905 83	
Franklin,	229	183 20	–	–	58 69	25 06	–	266 95	
Fluvanna,	267	213 60	–	–	91 93	50 68	–	356 21	
Greene,	128	102 40	–	–	15 73	14 34	–	132 47	
Goochland,	185	148 00	86	53 00	42 70	52 08	–	295 78	
Halifax,	750	600 90	125	100 20	127 11	449 54	33 75	1310 60	800 27
Henry,	146	116 22	–	–	24 58	–	–	140 80	
Loudoun,	560	448 80	182	145 40	61 93	104 67	5 50	766 30	36 00
Louisa,	245	196 00	–	–	257 56	55 02	–	508 58	
Lunenburg,	278	222 00	27	21 60	–	113 80	–	357 40	
Madison,	148	118 40	–	–	40 69	15 63	–	174 72	
Mecklenburg,	135	108 00	72	57 50	–	17 38	–	182 88	
Nelson,	262	209 60	–	–	115 46	38 43	–	363 49	
Nottoway,	35	28 00	10	8 00	12 73	12 76	–	61 49	411 30
Orange,	–	–	31	25 00	–	–	–	25 00	
Patrick,	180	144 80	–	–	356 29	29 09	–	530 18	231 44
Pittsylvania,	560	448 80	–	–	410 51	87 64	–	946 95	
Prince Edward,	–	–	–	–	–	–	–	–	
Powhatan,	36	28 80	6	4 40	17 27	2 86	–	53 33	
Rappahannock,	329	263 20	7	5 60	–	51 46	–	320 26	45 12
	6984	$ 5624 90	776	$ 605 24	2037 99	1946 33	140 25	10354 71	6196 20

VALLEY.

COUNTIES.	Number of white persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on white persons returned delinquent.	No. of free colored persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on free colored persons returned delinquent.	Amount of taxes on delinquent lands.	Amount of taxes on delinquent personal property.	Amount of taxes on delinquent licenses.	Total delinquent taxes.	Amount of taxes released by court as erroneously assessed.
Alleghany,	387	309 60	2	1 60	100 96	27 50	-	439 66	
Augusta,	921	736 50	83	66 60	142 31	155 09	58 25	1158 75	120 00
Bath,	93	74 40	6	4 84	93 87	21 11	-	194 22	
Berkeley,	306	244 80	2	1 80	121 65	55 87	-	424 12	16 00
Botetourt,	315	252 00	27	21 60	112 00	58 05	-	443 65	
Clarke,	30	24 00	-	-	-	5 69	-	29 69	
Craig,	151	120 80	-	-	83 18	12 43	-	216 41	
Frederick,	660	528 00	131	115 20	235 29	183 69	22 88	1085 06	
Hampshire,	666	532 80	7	5 60	144 64	171 57	-	854 61	
Hardy,	287	229 60	-	-	284 86	39 44	-	553 90	
Highland,	116	92 80	-	-	-	9 84	-	102 64	
Jefferson,	475	380 00	2	1 60	69 36	39 43	-	490 39	
Morgan.									
Page,	246	196 80	-	-	-	39 52	-	236 32	
Pendleton,	119	95 20	4	3 00	49 44	17 59	-	165 23	
Roanoke,	267	213 60	7	5 60	95 22	114 20	-	428 62	
Rockbridge,	605	484 00	-	-	75 52	90 21	-	649 73	627 08
Rockingham,	619	495 20	32	25 26	63 46	90 18	33 34	707 44	
Shenandoah,	534	426 52	24	19 00	54 80	75 56	-	575 88	
Warren,	171	136 80	30	24 00	49 45	14 54	-	224 79	
	6968	$ 5573 42	357	$ 295 70	1776 01	1221 51	114 47	8981 11	763 08

SOUTHWEST.

COUNTIES.	Number of white persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on white persons returned delinquent.	Number of free colored persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on free colored persons returned delinquent.	Amount of taxes on delinquent lands.	Amount of taxes on delinquent personal property.	Amount of taxes on delinquent licenses.	Total delinquent taxes.	Amount of taxes released by court as erroneously assessed.
Bland.									
Boone,	138	110 40	-	-	331 94	12 83	-	455 17	
Buchanan,	46	36 80	-	-	116 65	5 71	-	159 16	
Carroll,	360	288 00	-	-	4480 82	32 79	-	4801 61	
Fayette,	218	173 20	-	-	574 64	24 03	-	771 87	
Floyd,	300	239 30	-	-	221 41	39 47	-	500 18	
Grayson.									
Greenbrier,	442	353 60	-	-	135 76	56 56	101 00	646 92	
Giles.									
Lee,	-	-	-	-	-	-	-	-	7 58
Logan.									
Mercer,	251	200 40	-	-	66 67	38 67	-	305 74	
Monroe,	431	344 20	-	-	204 27	83 96	-	632 43	107 35
Montgomery,	305	244 00	5	4 40	56 72	41 58	-	346 70	
McDowell,	38	30 40	-	-	376 08	3 39	-	409 87	
Pulaski,	174	139 20	2	1 80	7 66	29 50	-	178 16	
Raleigh,	95	76 00	-	-	338 68	12 49	-	427 17	
Russell,	382	305 00	-	-	-	69 03	-	374 03	
Scott,	370	296 60	-	-	478 66	103 69	-	878 35	
Smyth,	351	280 80	-	-	381 41	104 54	-	766 75	
Tazewell,	272	237 60	-	-	305 16	73 20	-	615 96	3 83
Washington,	506	404 80	2	1 80	-	94 50	-	501 10	
Wise,	63	50 40	-	-	544 36	8 45	-	603 21	
Wyoming,	78	62 40	-	-	553 23	7 59	-	623 22	
Wythe.									
	4820	$ 3872 50	9	$ 8 00	9174 12	841 98	101 00	13997 60	118 76

NORTHWEST.

COUNTIES.	Number of white persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on white persons returned delinquent.	Number of free colored persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on free colored persons returned delinquent.	Amount of taxes on delinquent lands.	Amount of taxes on delinquent personal property.	Amount of taxes on delinquent licenses.	Total delinquent taxes.	Amount of taxes released by court as erroneously assessed.
Barbour,	268	214 40	–	–	434 96	66 90	–	716 26	
Braxton,	218	174 40	–	–	1117 77	44 53	–	1336 70	
Brooke,	104	82 60	–	–	1 24	14 16	–	98 00	10 50
Cabell,	178	141 00	–	–	1951 01	38 87	29 99	2160 87	14 50
Calhoun.									
Clay,	44	35 20	–	–	501 70	7 17	–	544 07	
Doddridge,	340	272 00	–	–	765 13	77 26	–	1114 39	
Gilmer.									
Hancock.									
Harrison,	664	531 20	–	–	318 72	125 92	–	975 84	14 36
Jackson,	266	212 80	–	–	962 92	42 72	–	1218 44	
Kanawha,	810	648 00	13	10 43	1873 85	94 04	–	2626 32	15 29
Lewis,	259	207 20	–	–	870 96	44 82	–	1122 98	

Marion,	512	409 60	–	–	833 67	107 49	–	1350 76	
Marshall,	335	267 80	–	–	198 56	26 03	–	492 39	
Mason,	307	245 20	–	–	181 65	41 33	–	468 18	
Monongalia.									
Nicholas.									
Ohio,	875	699 80	–	–	59 29	85 77	–	844 86	637 17
Pleasants,	91	72 80	–	–	9 48	13 23	–	95 51	
Preston,	104	83 20	1	80	502 15	19 12	–	605 27	
Pocahontas,	–	–	–	–	135 62	–	–	135 62	
Putnam,	211	168 80	–	–	552 84	23 65	–	745 29	
Randolph,	72	57 60	–	–	1652 42	8 49	–	1718 51	
Ritchie.									
Roane,	209	167 20	–	–	509 33	38 17	–	714 70	19 99
Taylor,	223	178 40	–	–	424 45	40 60	–	643 45	
Tyler,	185	148 00	1	80	256 18	35 75	–	440 73	
Tucker,	35	28 00	–	–	439 59	4 77	–	472 36	
Upshur,	230	184 00	–	–	1587 25	64 15	–	1835 40	
Wayne,	105	84 00	–	–	1448 90	17 00	–	1549 90	
Webster.									
Wetzel,	241	192 80	–	–	593 60	19 72	–	806 12	
Wirt.									
Wood,	773	617 80	–	–	465 20	134 79	80 00	1297 79	12 24
	7659	$ 6123 80	15	$ 12 03	18648 44	1236 45	109 99	26130 71	724 05

RECAPITULATION.

DISTRICTS.	Number of white persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on white persons returned delinquent.	Number of free colored persons charged with capitation tax in 1860, and returned delinquent.	Amount of taxes on free colored persons returned delinquent.	Amount of taxes on delinquent lands.	Amount of taxes on delinquent personal property.	Amount of taxes on delinquent licenses.	Total delinquent taxes.	Amount of taxes released by court as erroneously assessed.
Tide Water, - - -	6726	8106 33	3378	2701 68	4969 62	6107 91	1155 62	23041 16	739 21
Piedmont, - - -	6984	5624 90	776	605 24	2037 99	1946 33	140 25	10354 71	6196 20
Valley, - - -	6968	5573 42	357	295 70	1776 01	1221 51	114 47	8981 11	763 08
Southwest, - - -	4820	3872 50	9	8 00	9174 12	841 98	101 00	13997 60	118 76
Northwest, - - -	7659	6123 80	15	12 03	18648 44	1236 45	109 99	26130 71	724 05
	33157	$ 29300 95	4535	$ 3622 65	36606 18	11354 18	1621 33	82505 29	8541 30

The total number of white persons charged with a capitation tax in 1860 was 210,668; the number returned delinquent for the same year, was 33,157—which is 15.74 per cent. of the former number.

By districts it is as follows, to wit:

Tide Water, number charged, 46,345; number delinquent, 6,726, or 14.51 per cent.
Piedmont, " " 48,365; " " 6,984, or 14.40 "
Valley, " " 35,539; " " 6,968, or 19.61 "
Southwest, " " 31,526; " " 4,820, or 15.28 "
Northwest, " " 48,893; " " 7,659, or 15.66 "

DEFAULTING OFFICERS.

As required by law, the following exhibit is made of accounts remaining open for the two preceding fiscal years, on the books of this office. It is deemed to be nearly correct. Exact correctness cannot be arrived at until final settlements are made.

TABLE XVII.

List of sheriffs in arrear for taxes for the fiscal year ending on the 30th of September 1860, showing balances, exclusive of interest, costs and damages.

COUNTIES.	NAMES OF SHERIFFS.	AMOUNTS.
Boone,	William Thompson,	215 20
Braxton,	John Morrison,	202 72
Campbell,	R. O. Doss,	2434 78
Hancock,	S. W. Wilson,	1010 95
Logan,	Reese Browning,	2665 80
Matthews,	John H. Dunlavy,	211 91
Morgan,	Pendleton Zilor,	1311 67
McDowell,	Q. A. Murphy,	282 80
Nicholas,	H. W. McDermott,	3204 66
Prince William,	Thomas K. Davis,	3883 18
Putnam,	William Grass,	4250 17
Ritchie,	James Taylor,	667 32
Tazewell,	John C. Harrison,	2930 70
Wetzel,	William Anderson,	316 37
Wise,	A. J. Dotson,	185 73
Wyoming,	Hiram Lambert,	434 20
		$24367 16

TABLE XVII—Continued—List of sheriffs in arrear for taxes for the fiscal year ending on the 30th of September 1861, exclusive of interest, costs and damages.

COUNTIES.	SHERIFFS.	AMOUNTS.
Accomack,*	Wm. S Custis,	1761 17
Appomattox,	D. A. Plunkett,	109 98
Bath,	A. G. Click,	2828 39
Boone,	Wm. Thompson,	731 27
Braxton,	John Morrison,	74 16
Buchanan,	H. Blankinship,	160 83
Brunswick,	B. H. Lashley,	62 27
Brooke,	Joseph J. Kuhn,	667 38
Buckingham,	Wm. W. Forbes,	2158 65
Bath,	R. B. Matheny,	248 05
Calhoun,	James N. Norman,	1283 15
Carroll,	Peter Early,	2455 30
Clay,	C. C. Campbell,	240 49
Craig,	John H. Walker,	297 00
Campbell,	R. O. Doss,	340 91
Culpeper,	James O. Harris,	116 55
Doddridge,	C. C. Davis,	1848 32
Do.	Floyd Neely,	843 29
Essex,	Leonard Henley,	155 25
Elizabeth City,	George Way,	956 73
Fauquier,	Wm. M. Hume,	10016 80
Franklin,	Wm. P. Thompson,	1265 00
Fairfax,	Walter Powell,	87 74
Fayette,	Ro. McCutchen,	130 15
Gilmer,	Abraham Bush,	391 35
Grayson,	Stephen Thomas,	19 67
Do.	Ro. P. Baker,	554 87
Hampshire,	D. T. Keller,	392 67
Do.	Jno. C. Heiskell,	691 60
Hancock,	S. W. Wilson,	2213 45
Hardy,	J. McNemar,	236 86
Harrison,	James Monroe,	2325 41
Do.	Charles Holden,	200 68
Henrico,	John A. Hutcheson,	361 67
James City,	T. D. Harris,	915 69
Jackson,	Wm. T. Grear,	166 00
Do.	J. M. Grear,	34 99
Kanawha,	E. S. Arnold,	1159 33
Lewis,	A. R. Hall,	850 59
Logan,	Reese Browning,	3381 45
Matthews,	J. H. Dunlavy,	528 42
Mecklenburg,	C. R. Edmondson,	2836 47
Do.	Wm. H. Blanch,	365 58
Mercer,	John A. Peck,	1382 11
Monongalia,	James Odbert,	7526 06
Marshall,	Jackson Reed,	1172 42
Morgan,	P. Zilor,	1555 62
McDowell,	Q. A. Murphey,	694 18
Marion,	Geo. C. Kerr,	2771 46
Middlesex,	E. T. Purkins,	57 32
Montgomery,	Wm. Smith,	49 83
Nicholas,	H. W. McDermott,	3958 46
Do.	John Bell,	494 80
Northampton,*	T. W. Jacob,	795 37
Ohio,	Samuel Irwin,	971 22
Do.	Alonzo Loring,	4057 45

COUNTIES.	SHERIFFS.	AMOUNTS.
Preston,	Wm. L. Shafer,	2020 27
Pocahontas,	Isaac McNeil,	137 52
Ritchie,	James Taylor,	5021 46
Roane,	Thos. Ferrell,	717 44
Do.	L. C. Armstrong,	451 16
Russell,	R. Boyd,	1142 19
Randolph,	H. McLean,	519 08
Scott,	John S. Frazier,	1861 67
Tazewell,	Charles Taylor,	19 00
Tyler,	L. A. F. Martin,	1019 97
Taylor,	Z. Cochran,	1707 75
Tucker,	A. Parsons,	75 79
Wetzel,	Wm. Anderson,	684 18
Do.	Joseph Clark,	899 45
Wood,	Geo. L. Harwood,	1234 08
Do.	H. H. Dils,	889 29
Wyoming,	Hiram Lambert,	426 60
Do.	D. Cook,	24 50
Warwick,	R. C. Lee,	795 90
Wirt,	Alfred Foster,	1272 00
York,	R. Shield,	1556 19
	Total,	$ 93561 78

* The counties of Accomack and Northampton are reported as in arrear, but the sheriffs of these counties have reported at this office that they have discharged their indebtedness by disbursements to the army, under authority of the governor.

TABLE XVII—Continued—List of accounts of Literary fund fines for which executions issued, remaining open on the books of this office at the close of the fiscal year ending with the 30th of September 1861, *and which were due on the* 15*th day of December* 1859.

COUNTIES.	SHERIFFS.	AMOUNTS.
Amelia,	W. P. Jeter,	$ 171 30
Albemarle,	D. W. Burnley,	30 00
Braxton,	J. Morrison,	16 54
Do.	Asa Squires,	1 00
Boone,	Wm. Thompson,	44 00
Do.	Ro. Chambers,	72 00
Buckingham,	W. W. Forbes,	35 00
Cabell,	W. B. Moore,	252 14
Clay,	C. C. Campbell,	1 00
Campbell,	Ro. O. Doss,	50 00
Caroline,	J. M. Seay,	145 00
Carroll,	Peter Early,	79 00
Do.	R. S. Coleman,	30 00
Culpeper,	J. O. Harris,	40 00
Essex,	L. Henley,	200 00
Fairfax,	W. Powell,	5 00
Fayette,	J. B. Muncey,	1 00
Do.	Jas. Montgomery,	1 00
Franklin,	S. S. Turner,	587 28
Floyd,	David Kitterman,	112 00
Fauquier,	W. M. Hume,	30 00
Grayson,	S. Thomas,	69 50
Greenbrier,	A. Beard,	1 00
Giles,	G. D. Hoge,	66 00
Do.	S. E. Lybrook,	2 50
Gilmer,	P. Pew,	2 50
Hampshire,	D. T. Keller,	49 35
Hancock,	J. H. Cochran,	30 00
Hardy,	Geo. Schultz,	5 00
Henry,	H. N. Dyer,	181 84
Highland,	A. J. Bird,	20 00
Jackson,	J. M. Greer,	5 00
Jefferson,	J. W. Campbell,	100 00
Kanawha,	Jno. Slack,	32 00
Do.	E. S. Arnold,	37 00
Lee,	J. F. Allen,	5 00
Logan,	R. Browning,	94 00
Loudoun,	D. Hixon,	60 00
Marion,	Geo. Kerr,	57 00
Do.	Wm. Kerr,	106 45
Marshall,	Jacob Jefferson,	45 00
Do.	Jackson Reed,	30 00
Mercer,	E. Bailey,	32 50
Do.	J. A. Pack,	32 50
Nansemond,	J. R. Savage,	50 00
Orange,	J. L. Robinson,	25 00
Patrick,	Rufus Turner,	88 00
Pittsylvania,	A. J. Whitehead,	316 54
Prince Edward,	H. B. Brightwell,	60 00
Putnam,	Wm. Grass,	120 00
Raleigh,	W. Abbott,	94 50
Roane,	Thos. Ferrell,	41 00
Rockingham,	J. R. Koogler,	25 00

COUNTIES.	SHERIFFS.	AMOUNTS.
Stafford, - -	Jas. Monteith, - -	$6 00
Shenandoah, - -	J. J. Grandstaff, - -	30 00
Surry, - -	G. A. Bailey, - -	15 00
Southampton, - -	W. W. Briggs, - -	300 00
Tazewell, - -	E. L. Harwood, - -	7 00
Do. - -	J. C. Harrison, - -	83 50
Upshur, - -	W. Summers, - -	61 00
Washington, - -	Sam'l Skinner, - -	103 00
Wayne, - -	J. Ferguson, - -	51 38
Westmoreland, - -	J. R. Courtney, - -	5 00
Wirt, - -	E. C. Hopkins, - -	291 42
Wood, - -	G. L. Harwood, - -	100 46
Wythe, - -	Ro. Sayers, jr. - -	332 66
Lynchburg, - -	H. Dunnington. - -	30 00

TABLE XVII—Continued—List of accounts of Literary fund fines for which executions issued, remaining open on the books of this office at the close of the fiscal year ending with the 30th of September 1861, and which were due on the 15th day of December 1860.

COUNTIES.	SHERIFFS.	AMOUNTS.
Alleghany,	J. D. Sadler,	$330 00
Amelia,	W. P. Jeter,	140 00
Albemarle,	J. W. Goss,	145 00
Amherst,	M. C. Goodwin,	145 00
Augusta,	Rudolph Turk,	70 00
Braxton,	J. Morrison,	32 04
Bedford,	W. H. Pate,	476 00
Brooke,	J. J. Kulin,	5 00
Buckingham,	W. W. Forbes,	130 00
Brunswick,	B. H. Lashley,	5 00
Boone,	Wm. Thompson,	190 00
Cabell,	W. B. Moore,	780 00
Clay,	C. C. Campbell,	64 00
Calhoun,	A. Norman,	54 41
Campbell,	Ro. O. Doss,	415 00
Clarke,	J. F. Ryan,	11 00
Carroll,	P. Early,	19 00
Chesterfield,	R. W. Gill,	440 00
Culpeper,	J. O. Harris,	60 00
Dinwiddie,	T. W. Scott,	30 00
Doddridge,	C. C. Davis,	43 24
Essex,	L. Henley,	46 00
Fairfax,	W. Powell,	15 00
Franklin,	W. P. Thompson,	402 01
Floyd,	D. Kitterman,	30 00
Grayson,	S. Thomas,	13 00
Greenbrier,	A. Beard,	1 00
Greenesville,	Jas. Turner,	25 00
Giles,	S. E. Lybrook,	132 00
Gilmer,	E. T. Stout,	41 00
Gloucester,	A. H. Martin,	20 00
Hardy,	Jos. McNemar,	10 00
Harrison,	Chas. Holden,	38 00
Henrico,	Jno. A. Hutcheson,	319 00
Henry,	H. N. Dyer,	65 00
Jackson,	J. M. Greer,	71 00
Jefferson,	J. W. Campbell,	30 00
King William,	Ro. J. King,	105 00
Lancaster,	Wm. Brent,	10 00
Lee,	A. R. Russell,	107 00
Lewis,	A. R. Hall,	36 00
Loudoun,	D. Hixon,	50 00
Logan,	B. Browning,	241 00
Marion,	Geo. Kerr,	257 00
Marshall,	J. Reed,	56 00
Mason,	A. Roseberry,	46 00
Mercer,	J. A. Pack,	57 00
Middlesex,	E. T Purkins,	40 00
Nicholas,	H. W. McDermott,	201 00
Northumberland,	T. Flynt,	120 00
Orange,	J. L. Robinson,	7 00
Ohio,	S. Irwin,	215 00
Patrick,	R. Turner,	141 50

COUNTIES.	SHERIFFS.	AMOUNTS.
Pittsylvania,	A. J. Whitehead,	$ 506 50
Pocahontas,	J. S. Wooddell,	3 00
Powhatan,	J. N. Woodfin,	20 00
Do.	H. Gordon,	8 00
Prince Edward,	H. B. Brightwell,	15 00
Prince George,	J. M. Temple,	145 00
Pulaski,	T. J. Boyd,	30 00
Putnam,	Wm. Grass,	40 50
Raleigh,	H. M. Riffe,	23 00
Randolph,	H. McLean,	20 00
Richmond,	W. S. Northen,	5 00
Ritchie,	Jas. Taylor,	61 00
Roane,	Thos. Ferrell,	46 00
Rockingham,	J. R. Koogler,	115 00
Russell,	Ro. Boyd,	50 00
Stafford,	E. A. W. Hore,	10 00
Scott,	J. S. Fraysure,	4 50
Spotsylvania,	T. B. French,	226 00
Taylor,	Z. Cochran,	42 00
Tazewell,	J. C. Harrison,	93 00
Upshur,	W. Summers,	30 00
Washington,	S. Skinner,	150 50
Wayne,	J. Ferguson,	152 83
Westmoreland,	J. R. Courtney,	411 00
Wetzel,	W. Anderson,	25 45
Wirt,	A. Foster,	1040 00
Wise,	A. J. Dotson,	31 50
Wood,	G. L. Harwood,	1 00
Wythe,	Ro. Sayers, jr.	221 50
Wyoming,	H. Lambert,	20 00
Danville,	A. C. Lanier,	20 00
Lynchburg,	H. Dunnington,	31 00
Williamsburg,	P. Slater,	35 00
Portsmouth,	W. B. Matthews,	100 00

TABLE XVII—Continued—List of accounts of clerks of county, circuit and corporation courts, remaining open on the books of this office at the close of the fiscal year ending on the 30th September 1861, and which were due on the 15th day of December 1859.

COUNTIES.	CLERKS.	COURT.	ACCOUNT.	AMOUNTS.
Alexandria, -	Benj. H. Berry,	County court,	Law process taxes, &c.	394 60
Amherst, -	R. A. Pendleton,	Circuit "	" "	24 45
Botetourt, -	Ferdinand Woltz,	County "	No report.	
Calhoun, -	Geo. W. Silcott,	" "	Law process taxes, &c.	76 00
Do. -	Do.	Circuit "	" "	59 85
Culpeper, -	Thos. O. Flint,	" "	" "	153 90
Fairfax, -	F. D. Richardson,	" "	" "	5 36
Giles, -	J. W. English,	" "	" "	72 09
Jackson, -	Benj. Wright,	County "	" "	314 43
Do. -	W. B. McMahon,	Circuit "	" "	476 87
Jefferson,	Thos. A. Moore,	County "	" "	520 60
Lewis, -	John Morrow,	" "	" "	300 68
Marion, -	B. F. Hamilton,	" "	" "	427 80
Mercer, -	Chas. W. Calfee,	" "	" "	371 45
Do. -	Wm. A. Mahood,	Circuit "	" "	35 06
Ritchie, -	Wm. M. Patton,	County "	" "	246 05
Wetzel, -	Friend Cox,	Circuit "	" "	32 23
Wyoming, -	James Cook,	County "	" "	8 77
				$ 3520 19

TABLE XVII—Continued—List of accounts of clerks of county, circuit and corporation courts, remaining open on the books of this office at the close of the fiscal year ending on the 30th September 1861, and which were due on the 15th day of December 1860.

COUNTIES.	CLERKS.	COURT.	ACCOUNT.	AMOUNTS.
Alexandria, -	Benj. H. Berry,	County court,	No report.	
Do. -	Rob't A. Sinclair,	Circuit "	Law precess taxes, &c.	183 83
Amherst, -	Sam'l M. Garland,	County "	No report.	
Augusta, -	Jno. D. Imboden,	" "	Law process, &c. -	1008 67
Barbour, -	L. D. Morrall,	Circuit "	No report.	
Botetourt, -	Ferdinand Woltz,	County "	No report.	
Braxton, -	J. P. Byrne (dec'd),	" "	Law process taxes, &c.	191 90
Calhoun, -	Geo. W. Silcott,	" "	" "	87 40
Do. -	Do.	Circuit "	" "	22 23
Caroline, -	Geo. K. Taylor,	County "	No report.	
Do. -	Do.	Circuit "	No report.	
Clarke, -	D. H. McGuire,	County "	Law process, &c. -	324 43
Craig, -	C. G. Hill,	" "	" -	117 80
Do. -	Do.	Circuit "	" -	53 20
Culpeper, -	Thos. O. Flint,	" "	" -	191 90
Fairfax, -	F. D. Richardson,	" "	" -	31 28
Fauquier, -	Wm. A. Jennings,	County "	" -	409 43
Frederick, -	J. C. Riley,	" "	No report.	
Giles, -	Edward Johnston,	" "	Law process, &c. -	52 01
Do. -	J. W. English,	Circuit "	" -	146 78
Gilmer, -	Levi Johnston,	" "	" -	15 69
Grayson, -	G. H. Matthews,	" "	" -	76 48
Greenbrier, -	Joel McPherson,	County "	" -	126 62
Do. -	Chas. A. Stuart,	Circuit "	" -	165 77
Greene, -	Robert Pritchet,	County "	" -	88 60
Hampshire, -	John B. White,	" "	" -	405 46
Do. -	Do.	Circuit "	" -	108 30
Jackson, -	Benj. Wright,	County "	" -	292 60
Do. -	Wm. B. McMahon,	Circuit "	" -	104 45
Jefferson, -	Thos. A. Moore,	County "	Law process taxes, &c.	455 53
Do. -	Rob't T. Brown,	Circuit "	" "	15 00
Lee, -	Henry J. Morgan,	County "	" "	109 50
Lewis, -	John Morrow,	" "	No report.	
Do. .	G. J. Butcher,	Circuit "	Law process taxes, &c.	149 15
Logan, -	William Straton,	County "	" "	131 85
Do. -	Do.	Circuit "	" "	54 63
Matthews, -	S. G. Miller,	County "	No report.	
Do. -	Do.	Circuit "	No report.	
Mercer, -	Chas. W. Calfee,	County "	Law process taxes, &c.	242 25
Do. -	Wm. A. Mahood,	Circuit "	" "	80 28
McDowell, -	Malcolm McNeil,	County "	No report.	
Do. -	Do.	Circuit "	No report.	
Monongalia, -	M. M. Dent,	County "	No report.	
Do. -	Lewis S. Layton,	Circuit "	No report.	
Morgan, -	C. F. O'Ferrall,	County "	Law process, &c. -	147 73
Nicholas, -	Ro. Hamilton,	" "	" -	9 87
Do. -	Do.	Circuit "	" -	38 95
Nottoway, -	Richard Epes,	County "	" -	43 30
Do. -	Do.	Circuit "	" -	49 40
Ohio, -	John McCulloch,	County "	" -	471 79
Patrick, -	Henry Tuggle,	" "	" -	247 48
Prince William,	P. D. Lipscomb,	" "	" -	510 15

COUNTIES.	CLERKS.	COURT.	ACCOUNT.	AMOUNTS.
Pulaski, -	L. A. Currin,	County court,	No report.	
Do. -	Do.	Circuit "	No report.	
Raleigh, -	Daniel Shumate,	County "	Law process, &c. -	109 68
Richmond co.	F. W. Pendleton,	Circuit "	" -	12 44
Ritchie, -	Wm. M. Patton,	County "	" -	262 20
Roane, -	J. McWhorter,	" "	" -	101 23
Spotsylvania,	J. J. Chew,	Circuit "	No report.	
Taylor, -	A. Armstrong,	" "	Law process, &c. -	88 35
Tyler, -	David Hickman,	" "	No report.	
Upshur, -	Mifflin Lorentz,	County "	Law process, &c. -	123 00
Do. -	A. Poundstone,	Circuit "	" -	19 68
Wayne, -	W. Adkins,	" "	" -	2 31
Wetzel, -	Friend Cox,	" "	" -	56 25
Wise, -	Morgan T. Lipps,	County "	" -	129 68
Do. -	Do.	Circuit "	" -	63 17
Wyoming, -	James Cook,	County "	" -	64 69
Wythe, -	H. S. Matthews,	" "	No report.	
York, -	Bolivar Shield,	" "	No report.	
Do. -	Do.	Circuit "	No report.	
Fredericksburg,	J. J. Chew,	Corp'n "	No report.	
Do. -	Do.	Circuit "	No report.	
Lynchburg, -	J. C. Didlake,	Corp'n "	No report.	
Do. -	J. W. Dunnington,	Circuit "	No report.	
			Total,	$7994 28

TABLE XVII—Continued—List of accounts of notaries public remaining open on the books of this office at the close of the fiscal year, ending on the 30th September 1861, and which were due on the 15th December 1859 and 15th of December 1860.

COUNTIES, &c.	Notaries.	On what account.	When due.	Amounts.
Giles, -	L. D. Hale, -	Taxes on seals, &c. -	15 Dec. 1859,	4 28
" -	Wm. B. Vass, -	" " -	" "	171 00
Greenbrier, -	Joel McPherson, -	" " -	" "	1 43
Hampshire, -	A. S. Trowbridge,	" " -	" "	15 66
Kanawha, -	John E. Lewis, -	" " -	" "	1 43
Montgomery, -	H W. Sheilds, -	" " -	" "	14 88
Norfolk Co. -	John B. Upshur, -	" " -	" "	5 70
Lynchburg, -	Jno. F. Baugh, -	" " -	" "	4 27
Montgomery, -	N. M. Ronald, -	" " -	15 Dec. 1860,	215 58
Norfolk city, -	R. B. Banks, -	" " -	" "	4 28
				$ 438 51

The foregoing tables exhibit the balances due on the 30th day of September 1861, of claims which have fallen due within two years prior to that time. The defalcations happening within said period of time and subsequently paid, are not given, and all old balances are excluded. The total amounts for the two years are as follows:

Sheriffs:		
For revenue of 1859–60, - - - -		24,367 16
" " 1860–61, - - - -		93,561 78
		117,928 94
For literary fund fines of 1859–60, - - -	5,203 86	
" " 1860–61, - - -	10,265 48	
		15,469 34
Total balance against sheriffs,		133,398 28
Clerks:		
For law process, &c. of 1859–60, - -	3,520 19	
" " 1860–61, - -	7,994 28	
		11,514 47
(The amounts not reported to be added when reports shall be received.)		144,912 75
Notaries public:		
For tax on seals, - - - - -		438 51
Total balances,		$145,351 26

(Costs and damages not included to be added.)

These tables exhibit 16 sheriffs remaining delinquent over the two years for general revenue, and 67 for fines belonging to literary fund. For general revenue of 1860–61, the number of defaults by sheriffs for general revenue is 77; for fines, 87. The number of clerks in 1859 remaining delinquent is 18, and the number in 1860 is 75. The difference in the numbers for the two years is caused by enforcing the collections of those balances of longest standing, and thereby withdrawing such defaulter from the list.

These tables were intended to exhibit the "accounts remaining open on the books of this office;" but the clerk having charge of *clerks' accounts* included those clerks who have not made report, as having such accounts. Clerks failing to *report* are clearly defaulting officers, and doubly so, but should not have been included here as having accounts open on the books of this office. There are 26 in number of such clerks, and the amounts due from them must enlarge the balances to the extent of the taxes received by them.

All the foregoing defalcations are on account of money received by officers before our national difficulties arose.

TABLE XVIII,

Showing the names and number of commissioners of the revenue in the several counties in the state, and exhibiting also the amount of commissions and fees to which each commissioner is entitled for his services, specifying the sources from which the same are derived—prepared with a view of illustrating the expenses of the revenue system, and, if necessary, equalizing the same.

[The fees enumerated do not embrace those for the changes of entries of real estate, for entering omitted lands, for transfers of licenses, for registering voters, nor the additional compensation sometimes made by county and corporation courts for extending levies.].

COUNTIES, &c.	COMMISSIONERS.	Amount received by each commissioner for the assessment of taxes on land and property for the year 1860.	Total amount of commissions for each county.	No. of licenses issued by each commissioner dur'g the year 1860, receiving for each certificate 50 cents.	Total No. of licenses in each county.	No. of grants issued from land office for each county for the year 1860, for the entry of which each commissioner receives a fee of 75 cents.	Amount paid in each county for listing births.	Amount paid in each county for listing deaths.	Total amount paid in each county for listing births and deaths.	Total amount of compensation paid to commissioners in each county.	No. of pages of written matter in both land and property books.	Territorial area, in sq. miles, of each commissioner's district, as ascertained from the No. of acres of land charged.
Alleghany, -	Geo. F. Dudley, -	184 17	184 17	66	66	9	2 76	99	3 75	227 67	89	659
Amelia, -	Sam'l R. Seay, -	483 55	483 55	53	53	-	9 30	5 01	14 31	524 36	53	352
Albemarle, -	Ira Harris, -	657 38	-	211	-	-	-	-	-	-	100	352
" -	James F. Fry, -	590 00	1247 38	127	338	-	16 77	9 03	25 80	1442 18	89	369
Amherst, -	Thos. A. Brown, -	444 76	444 76	100	100	2	12 72	5 46	18 18	514 44	117	481
Alexandria, -	Geo. Duffey, -	609 64	609 64	357	357	1	4 89	4 68	9 57	798 46	169	28
Accomack, -	E. B. Phillips, -	372 67	-	122	-	-	-	-	-	-	105	181
" -	Spencer Drummond,	219 44	592 11	76	198	-	7 14	3 48	10 62	701 73	102	189
Appomattox, -	A. A. North, -	317 16	317 16	78	78	1	7 53	3 30	10 83	367 74	75	329
Augusta, -	J. G. Stover, -	647 49	-	112	-	-	-	-	-	-	148	533
" -	Thos. M. Donoho, -	607 29	1254 79	99	211	3	18 12	7 02	25 14	1387 68	134	591
Barbour, -	Joseph Marteney, -	150 00	-	23	-	-	-	-	-	-	61	158
" -	Philip Digman, -	150 00	300 00	43	66	12	8 58	2 52	11 10	353 10	76	287
Bath, -	W. D. McElwee, -	125 00	-	36	-	-	-	-	-	-	35	337
" -	R. R. Wilson, -	125 00	250 00	21	57	-	6 63	1 77	8 40	286 90	32	445
Braxton -	John Ware, -	125 00	-	17	-	-	-	-	-	-	37	649
"	A. R. Given, -	125 00	250 00	23	40	26	6 96	1 62	8 58	298 08	51	814

Bedford,	M. H. Gray,	501 83	–	80	–	–	–	–	–	–	92	373
"	J. G. Kasey,	432 78	934 61	69	149	1	16 05	6 75	22 80	1032 66	148	422
Berkeley,	P. J. Mussetter,	602 69	602 69	132	132	1	8 19	2 64	10 83	680 27	92	320
Brooke,	Nathan Reeves,	182 20	182 20	66	66	1	2 76	72	3 48	219 43	74	89
Boone,	Geo. W. Standley,	175 00	175 00	27	27	16	4 59	1 11	5 70	206 20	63	697
Botetourt,	C. L. Alderson,	213 65	–	61	–	–	–	–	–	–	63	166
"	J. D. Allen,	302 95	516 60	43	104	4	8 10	3 18	11 28	582 88	88	273
Buchanan,	Jacob Deal,	–	–	14	14	17	2 76	69	3 45	23 20	43	552
Buckingham,	James Dysart,	251 34	–	81	–	–	–	–	–	–	66	281
"	Wm. P. Kyle,	282 65	533 99	90	171	1	13 26	5 52	18 78	639 02	71	302
Brunswick,	J. W. Rawlings,	252 64	–	25	–	–	–	–	–	–	42	224
"	C. M. Short,	317 27	569 91	53	78	–	17 19	6 99	24 18	633 09	51	331
Cabell,	G. W. Williams,	301 80	301 80	105	105	6	7 71	2 49	10 20	369 00	121	1190
Clay,	Thos. McQuain,	150 00	150 00	10	10	4	2 19	54	2 73	160 73	29	579
Craig,	J. W. McCartney,	175 00	175 00	23	23	6	2 70	1 41	4 11	195 11	53	368
Calhoun,	Wm. Robinson, ass't,	150 00	150 00	10	10	11	2 67	87	3 54	166 79	34	345
Campbell,	E. G. Holcombe,	285 67	–	66	–	–	–	–	–	–	83	253
"	David Hoffman,	563 81	849 48	77	143	–	14 31	5 61	19 92	940 90	125	248
Charles City,	John L. Walker,	229 37	229 37	55	55	–	5 34	3 06	8 40	265 27	47	216
Clarke,	James W. Johnston,	520 46	520 46	53	53	–	5 55	1 74	7 29	554 25	60	225
Charlotte,	Thomas Pugh,	363 07	–	43	–	–	–	–	–	–	40	231
"	T. P. Richardson,	351 65	714 72	42	85	–	15 99	7 35	23 34	780 56	44	241
Caroline,	John Shepherd,	300 41	–	39	–	–	–	–	–	–	70	244
"	W. J. Murry,	419 32	719 73	86	125	–	21 30	8 91	30 21	812 44	69	276
Carroll,	W. P. Kirkbride,	129 81	–	24	–	–	–	–	–	–	86	789
"	Andrew Jennings,	125 00	254 81	18	42	16	8 34	2 34	10 68	298 49	61	551
Chesterfield,	R. D. Flournoy,	326 04	–	39	–	–	–	–	–	–	70	231
"	W. G. Flournoy,	446 70	772 74	139	178	–	11 31	4 80	16 11	877 85	93	210
Culpeper,	T. W. Jones,	229 11	–	63	–	–	7 56	3 39	–	–	46	166
"	Albert Tutt,	324 81	553 92	61	124	–	–	–	10 35	626 80	81	198
Cumberland,	Sam'l Booker,	451 37	451 37	68	68	–	10 17	5 10	15 27	500 64	66	281
Dinwiddie,	T. A. Farley,	228 83	–	26	–	–	–	–	–	–	41	250
"	B. J. Hill,	243 36	472 19	23	49	–	7 44	4 29	11 73	508 42	48	365
Doddridge,	T. D. Leeson,	200 00	200 00	47	47	13	5 01	1 53	6 54	239 79	82	541
Essex,	W. J. B. Whitlock,	491 97	491 97	73	73	–	7 80	3 39	11 19	539 66	77	259
Elizabeth City,	W. S. Selater,	188 71	188 71	80	80	–	3 60	1 62	5 22	233 93	41	55
Fairfax,	J. B. Hunter,	581 61	581 61	122	122	1	3 30	1 05	4 35	647 71	177	410
Fauquier,	W. E. Gaskins,	619 10	–	87	–	–	–	–	–	–	83	293
"	N. T. Ashby,	614 33	1233 43	103	190	–	15 09	7 77	22 86	1351 29	82	338
Fayette,	P. Morton,	150 00	150 00	68	68	10	5 16	1 35	6 51	198 01	89	283

TABLE XVIII—Continued.

COUNTIES, &c.	COMMISSIONERS.	Amount received by each commissioner for the assessment of taxes on land and property for the year 1860.	Total amount of commissions for each county	No. of licenses issued by each commissioner during the year 1860, receiving for each certificate 50 cents.	Total No. of licenses in each county.	No. of grants issued from land office for each county for the year 1860, for the entry of which each commissioner receives a fee of 75 cents.	Amount paid in each county for listing births.	Amount paid in each county for listing deaths.	Total am't paid in each county for listing births and deaths.	Total amount of compensation paid to commissioners in each county.	No. of pages of written matter in both land and property books.	Territorial area, in sq. miles, of each commissioner's district, as ascertained from the No. of acres of land charged.
Franklin, -	H. Jimison, -	183 78	–	24	–	–	–	–	–	–	80	217
" -	H. B. Johnson, -	150 00	–	15	–	–	–	–	–	–	73	192
" -	R. C. Bennett, -	209 87	543 65	45	84	1	18 42	7 41	25 83	612 23	81	278
Frederick, -	A. A. Robinson, -	300 94	–	51	–	–	–	–	–	–	74	189
" -	L. W. Hale, -	334 77	635 71	30	81	–	6 96	2 55	9 51	685 72	86	225
Floyd, -	J. B. Hylton, -	200 00	200 00	47	47	9	6 90	2 46	9 36	239 61	122	343
Fluvanna, -	O. B. Thomas, -	410 41	410 41	69	69	2	10 23	4 14	14 37	460 78	89	283
Grayson, -	E. L. Vaughn, -	100 00	–	25	–	–	–	–	–	–	56	312
" -	J. G. Carson, -	100 00	200 00	24	49	14	7 65	2 07	9 72	244 72	60	530
Greenbrier, -	J. H. Arbuckle, -	315 47	–	99	–	–	–	–	–	–	96	636
" -	W. S. Larew, -	313 52	628 99	74	173	6	9 81	3 60	13 41	733 40	65	684
Greene, -	M. Mauzy, -	175 12	175 12	38	38	1	4 44	1 80	6 24	201 11	54	166
Greenesville, -	S. H. Robinson, -	199 33	199 33	32	32	–	5 91	2 94	8 85	224 18	47	289
Giles, -	B. W. Hines, -	103 37	–	28	–	–	–	–	–	–	56	170
" -	T. C. Young, -	100 00	203 37	29	57	9	6 90	2 67	9 57	248 19	43	248
Gilmer, -	Abraham Bush, -	200 00	200 00	33	33	14	3 45	1 17	4 62	231 62	64	818
Gloucester, -	T. C. Cook, -	384 46	384 46	115	115	–	9 48	3 42	12 90	454 86	88	210
Goochland, -	W. W. Anderson, -	500 12	500 12	65	65	–	8 58	4 44	13 02	545 64	92	275
Halifax, -	John Wilson, -	603 93	–	91	–	–	–	–	–	–	104	410
" -	A. Lacy, -	472 62	1076 55	58	149	–	23 10	10 17	33 27	1184 32	102	411
Hampshire, -	James Candy, -	200 82	–	51	–	–	–	–	–	–	115	431
" -	N. C. Smoot, -	364 27	565 09	101	152	24	8 91	2 79	11 70	670 79	120	544
Hancock, -	Spencer A. Griffin, -	150 00	150 00	34	34	–	2 37	69	3 06	170 06	69	81

Hanover,	Joseph Priddy,	355 00	–	68	–	–	–	–	–	–	70	205
"	E. C. Taylor,	311 02	666 02	62	130	–	14 70	6 93	21 63	752 65	61	247
Hardy,	James Vance,	230 67	–	54	–	–	–	–	–	–	99	544
"	W. B. Fisher,	215 45	446 12	26	80	11	7 92	2 07	9 99	504 36	82	504
Harrison,	F. M. Brooks,	273 10	–	111	–	–	–	–	–	–	98	202
"	T. Hickman,	288 66	561 76	59	170	8	13 32	3 72	17 04	669 80	95	232
Henrico,	J. A. Eacho,	383 36	–	37	–	–	–	–	–	–	96	120
"	W. P. Lawton,	683 28	1065 64	118	155	–	10 95	4 71	15 66	1159 80	173	131
Henry,	Theodorick Morris,	229 34	–	40	–	–	–	–	–	–	73	223
"	A. B. Ross,	150 19	379 53	14	54	–	12 00	4 89	16 89	423 42	49	155
Highland,	J. W. Chew,	190 00	190 00	40	40	10	2 52	71	3 23	220 73	83	337
Isle of Wight,	B. J. Gray,	341 55	341 55	161	161	–	8 94	3 87	12 81	434 86	123	294
Jackson,	A. McCoy,	224 05	224 05	85	85	30	8 88	3 03	11 91	300 96	116	944
James City,	Henly L. Taylor,	155 54	155 54	21	21	–	3 81	2 55	6 36	172 40	33	144
Jefferson,	Sam'l Stone,	797 06	797 06	221	221	–	7 26	2 34	9 60	917 16	158	186
Kanawha,	J. W. Field,	174 50	–	39	–	–	–	–	–	–	96	851
"	R. M. Malcolm,	383 18	557 68	142	181	18	12 24	4 20	16 44	678 12	106	712
King George,	Ro. Conkley,	281 80	281 80	38	38	–	2 19	2 19	4 38	308 18	39	192
King & Queen,	Jos. Brownley,	393 50	393 50	73	73	–	5 73	5 13	10 86	440 86	92	310
King William,	S. Robinson,	318 15	318 15	56	56	–	9 00	4 89	13 89	360 04	62	256
Lancaster,	Bidkar George,	189 28	189 28	43	43	–	5 34	2 67	8 01	218 79	45	128
Lee,	Elisha Cox,	150 00	–	24	–	–	–	–	–	–	64	347
"	C. B. Bales,	172 84	322 84	49	73	11	12 72	3 63	16 35	383 94	71	233
Lewis,	E. Flesher,	150 00	–	44	–	–	–	–	–	–	60	463
"	G. J. Marsh,	150 00	300 00	65	109	4	5 82	1 11	6 93	361 43	68	183
Logan,	L. Ellis,	150 00	–	17	–	–	–	–	–	–	45	255
"	R. Chambers,	150 00	300 00	27	44	40	2 31	63	2 94	354 94	46	1923
Loudoun,	T. M. Wrenn,	163 67	–	27	–	–	–	–	–	–	49	133
"	Jonah Tavenner,	710 31	–	131	–	–	–	–	–	–	102	206
"	G. K. Fox,	634 70	1511 68	78	236	–	15 54	5 73	21 27	1650 95	142	294
Louisa,	J. R. Quarles,	332 65	–	57	–	–	–	–	–	–	59	247
"	W. Crawford,	407 70	740 35	51	108	2	16 38	7 62	24 00	819 85	66	246
Lunenburg,	J. D. Barnes,	400 81	400 81	55	55	–	14 46	8 07	22 53	450 84	79	365
Madison,	W. E. Banks,	429 16	429 16	63	63	3	7 92	3 12	11 04	473 95	77	370
Marion,	J. D. Prickett,	167 37	–	54	–	–	–	–	–	–	69	108
"	A. Fee,	232 52	399 89	72	126	1	12 18	4 11	16 29	479 93	98	277
Marshall,	E. Talbert,	156 95	–	50	–	–	–	–	–	–	85	188
"	J. Turner,	164 95	321 90	43	93	2	6 39	1 83	8 22	378 12	83	119
Mason,	W. E. Wetzel,	263 24	–	96	–	–	–	–	–	–	105	167
"	B. H. McAllister,	152 90	416 14	27	123	6	12 69	3 60	16 29	498 43	61	322

TABLE XVIII—Continued.

COUNTIES, &c.	COMMISSIONERS.	Amount received by each commissioner for the assessment of taxes on land and property for the year 1860.	Total amount of commissions for each county.	No. of licenses issued by each commissioner dur'g the year 1860, receiving for each certificate 50 cents.	Total No. of licenses in each county.	No. of grants issued from land office for each county for the year 1860, for the entry of which each commissioner receives a fee of 75 cents.	Amount paid in each county for listing births.	Amount paid in each county for listing deaths.	Total am't paid in each county for listing births and deaths.	Total amount of compensation paid to commissioners in each county.	No. of pages of written matter in both land and property books.	Territorial area, in sq. miles, of each commissioner's district, as ascertained from the No. of acres of land charged.
Matthews, -	T. M. Hanley, -	171 04	171 04	69	69	–	6 66	2 88	9 54	215 08	68	85
Mecklenburg, -	E. T. Goode, -	436 15	–	90	–	–	–	–	–	–	74	319
" -	E. Benford, -	377 12	813 27	55	145	–	12 69	5 70	18 39	904 16	71	318
Mercer, -	L. D. Harvey, -	150 00	150 00	37	37	12	14 64	1 47	16 11	193 61	78	507
Middlesex, -	Holland Walker, -	185 74	185 74	39	39	–	4 29	1 89	6 18	214 42	48	128
McDowell, -	A. D. Beavers, -	150 00	150 00	9	9	28	1 14	24	1 38	176 88	35	2287
Monongalia, -	M. R. Chalfant, -	228 60	–	79	–	–	–	–	–	–	95	157
" -	T. Strosnider, -	237 42	465 02	46	125	3	9 42	3 12	12 54	543 31	93	216
Monroe, -	A. L. Harvey, -	224 94	–	49	–	–	–	–	–	–	112	347
" -	Jacob Osburn, -	415 68	640 62	54	103	29	9 18	2 76	11 94	725 81	78	286
Montgomery, -	J. Haymaker, -	179 04	–	47	–	–	–	–	–	–	62	205
" -	W. H. Ragan, -	95	417 99	63	110	17	4 38	90	5 28	491 02	67	225
Morgan, -	Lewis Allen, -	145 78	145 78	41	41	3	No return,	–	–	168 53	71	245
Nansemond, -	T. G. Williams, -	185 00	–	33	–	–	–	–	–	–	44	130
" -	W. T. Holland, -	247 17	432 17	86	119	–	11 97	5 22	17 19	508 86	88	270
Nelson, -	Peter J. Hill, -	450 84	450 84	81	81	2	4 35	1 53	5 88	498 72	99	436
New Kent, -	B. P. Crump, -	200 03	200 03	39	39	–	3 09	1 26	4 35	223 88	56	206
Nicholas, -	Wm. Bell, -	150 00	150 00	63	63	13	4 80	1 53	6 33	197 58	91	913
Norfolk county,	H. Foreman, -	224 64	–	48	–	–	–	–	–	–	66	212
" -	J. W. Simmons, -	201 98	426 62	36	84	3	9 27	3 18	12 45	483 32	76	142
Northampton, -	L. H. Read, -	300 55	300 55	72	72	–	6 27	4 08	10 35	346 90	57	166
N[illegible] -	E. J. Tune, -	232 91	232 91	45	45	–	3 15	1 35	4 50	259 91	63	188
Nottoway, -	F. L. Mosely, -	432 48	432 48	46	46	–	8 52	4 08	12 60	468 08	44	292
Orange, -	Richard Richards, -	486 44	486 44	99	99	–	9 75	3 51	13 26	549 20	83	336

Ohio,	T. M. Pemberton,	279 72	279 72	92	92	1	19 05	10 74	29 79	356 26	104	102
Page,	C. B. Modisett,	346 66	346 66	61	61	–	7 76	3 54	11 30	388 46	108	324
Patrick,	G. W. Cheely,	150 00	–	26	–	–	–	–	–	–	68	542
"	T. F. Bennett,	150 00	300 00	23	49	30	7 95	3 60	11 55	358 55	53	211
Pleasants,	John Watson,	150 00	150 00	28	28	–	2 94	48	3 42	167 42	41	134
Pendleton,	Laban Smith,	200 00	200 00	33	33	8	4 86	1 50	6 36	228 86	75	716
Preston,	S. Guthrie,	150 00	–	39	–	–	–	–	–	–	110	404
"	W. Sigler,	150 00	300 00	76	115	24	12 87	3 03	15 90	391 40	104	273
Pittsylvania,	A. Fuller,	257 73	–	60	–	–	–	–	–	–	87	292
"	J. T. Brightwell,	407 30	–	46	–	–	–	–	–	–	102	346
"	C. W. Yeatts,	321 79	986 82	39	145	1	26 61	10 32	36 93	1097 00	72	336
Pocahontas,	J. E. Moore,	200 00	200 00	42	42	4	3 87	1 65	5 52	229 52	88	1140
Powhatan,	E. W. Bass,	395 55	395 55	59	59	–	11 25	4 50	15 75	440 80	50	255
Prince Edward,	W. Dupuy,	504 68	504 68	110	110	–	9 90	6 21	16 11	575 79	89	347
Prince George,	A. Glover,	394 07	394 07	52	52	–	6 33	2 34	8 67	428 74	68	300
Princess Anne,	Wm. F. Hunter,	288 75	288 75	27	27	1	5 37	2 67	8 04	311 04	66	240
Prince William,	Wm. F. Brawner,	277 81	–	54	–	–	–	–	–	–	47	170
"	J. M. Payne,	125 00	402 81	41	95	3	7 17	2 37	9 54	462 10	60	166
Pulaski,	Mat. Wilson,	299 97	299 97	57	57	–	6 67	1 35	8 02	336 49	62	310
Putnam,	Nelson Handley,	200 00	200 00	73	73	–	6 66	2 67	9 33	245 83	78	458
Raleigh,	J. F. Webb,	200 00	200 00	31	31	1	3 87	78	4 65	220 90	49	767
Randolph,	J. B. Morrisson,	250 00	250 00	45	45	25	3 39	60	3 99	295 24	135	3183
Rappahannock,	M. Reid, jr.	401 34	401 34	87	87	–	4 65	2 01	6 66	451 50	109	257
Richmond,	J. M. Stiff,	200 87	200 87	45	45	–	5 04	2 34	7 38	230 75	63	187
Ritchie,	D. V. Cox,	200 00	200 00	50	50	31	7 02	1 02	8 04	256 29	95	773
Roane,	C. Hively,	150 00	150 00	48	48	9	6 48	1 32	7 80	188 55	67	519
Roanoke,	E. B. McClannahan,	468 42	468 42	83	83	–	6 54	2 67	9 21	519 13	82	305
Rockbridge,	J. A. Shaw,	429 52	–	80	–	–	–	–	–	–	93	392
"	R. S. Campbell,	456 72	886 21	103	183	1	13 14	6 15	19 29	997 78	77	296
Rockingham,	H. A. Crisman,	343 99	–	188	–	–	–	–	–	–	99	248
"	R. M. Mooney,	394 71	–	46	–	–	–	–	–	–	94	281
"	W. H. Hamrick,	512 13	1250 83	94	328	3	19 98	6 57	26 55	1443 63	126	358
Russell,	A. Cross,	150 00	–	19	–	–	–	–	–	–	54	180
"	B. Dye,	150 00	300 00	39	58	4	5 43	1 53	6 96	338 96	64	338
Stafford,	T. D. Moncure,	321 73	321 73	44	44	–	5 16	2 64	7 80	351 53	75	263
Shenandoah,	Sam'l Rinker,	367 46	–	90	–	–	–	–	–	–	139	257
"	Joseph Watson,	298 86	666 32	95	185	–	9 36	3 12	12 48	771 30	132	272
Scott,	E. Hickman,	150 00	–	33	–	–	–	–	–	–	75	200
"	S. Kilgore,	150 00	300 00	47	80	9	13 26	4 44	17 70	364 45	76	505

TABLE XVIII—Continued.

COUNTIES, &c.	COMMISSIONERS.	Amount received by each commissioner for the assessment of taxes on land and property for the year 1860.	Total amount of commissions for each county.	No. of licenses issued by each commissioner dur'g the year 1860, receiving for each certificate 50 cents.	Total No. of licenses in each county.	No. of grants issued from land office for each county for the year 1860, for the entry of which each commissioner receives a fee of 75 cents.	Amount paid in each county for listing births.	Amount paid in each county for listing deaths.	Total am't paid in each county for listing births and deaths.	Total amount of compensation paid to commissioners in each county.	No. of pages of written matter in both land and property books.	Territorial area, in sq. miles, of each commissioner's district, as ascertained from the No. of acres of land charged.
Spotsylvania, -	M. S. Chancellor, -	265 01	–	15	–	–	–	–	–	–	38	189
" -	W. M. B. Goodwin, -	223 98	488 99	31	46	–	7 14	3 30	10 44	522 43	46	212
Southampton, -	W. E. Gay, -	211 53	–	43	–	–	–	–	–	–	70	263
" -	J. M. Gurley, -	220 70	432 23	27	70	–	9 81	4 41	14 22	481 45	59	140
Smyth, -	T. C. Wolf, -	194 01	–	33	–	–	–	–	–	–	60	256
" -	James Wilson, -	150 00	344 01	26	59	2	5 13	1 41	6 54	381 55	66	330
Surry, -	J. L. Davis, -	190 73	190 73	55	55	–	2 94	1 62	4 56	222 79	69	248
Sussex, -	T. S. Simmons, -	166 77	–	29	–	–	–	–	–	–	42	245
" -	J. Drumwright, -	150 00	316 77	25	54	–	11 70	6 06	17 76	361 53	24	216
Taylor, -	H. T. Sinclair, -	192 64	192 64	97	97	–	6 63	2 49	9 12	250 26	113	163
Tazewell, -	A. Mahood, -	167 91	–	45	–	–	–	–	–	–	74	368
" -	B. Deskins, -	152 18	320 09	46	91	51	10 17	3 15	13 32	417 16	64	594
Tucker, -	D. C. Adams, -	150 00	150 00	9	9	8	1 65	27	1 92	162 42	36	516
Tyler, -	E. W. Riggs, -	200 00	200 00	59	59	4	5 67	99	6 66	239 16	106	345
Upshur, -	S. Bennett, -	203 54	203 54	56	56	2	6 39	1 71	8 10	241 14	109	1026
Warren, -	W. G. Settle, -	308 92	308 92	56	56	2	5 52	2 91	8 43	346 85	64	223
Warwick, -	W. C. Marrow, -	150 00	150 00	28	28	–	1 29	81	2 10	166 10	16	77
Washington, -	J. L. G. Edmondson,	346 20	–	60	–	–	–	–	–	–	94	348
" -	J. L. F. Campbell, -	346 46	692 66	112	172	4	9 21	3 99	13 20	794 86	95	239
Wayne, -	W. H. Copley, . -	100 00	–	17	–	–	–	–	–	–	66	336
" -	H. Smith, -	100 00	200 00	25	42	25	6 66	2 13	8 79	248 54	59	157
Westmoreland, -	Thos. Parker, -	287 53	287 53	86	86	–	4 26	2 07	6 33	336 86	69	229
Wetzel, -	Moses Roberts, -	150 00	150 00	39	39	8	6 48	2 28	8 76	184 26	102	384
Wirt, -	J. L. Enoch, -	200 00	200 00	30	30	7	3 81	66	4 47	624 72	60	351

Wise, -	Ira Gilliam, -	150 00	150 00	32	32	19	5 43	69	6 12	186 37	60	1316
Wood, -	Samuel Emerick, -	392 16	392 16	172	172	14	8 07	2 82	10 89	499 55	198	411
Wyoming, -	F. Sizemore, -	150 00	150 00	4	4	32	2 52	48	3 00	179 00	42	956
Wythe, -	Joseph Hart, -	265 06	–	67	–	–	–	–	–	–	66	740
" -	H. H. Repass, -	269 81	534 87	59	126	11	7 56	2 13	9 69	615 81	95	481
York, -	W. S. Mallicote, -	165 00	165 00	44	44	–	–	–	–	187 00	48	115
Danville, -	W. B. Watson, -	135 78	135 78	105	105	–	1 53	60	2 13	190 41	25	
Fredericksburg,	R. W. Hart, -	320 31	320 31	222	222	–	3 99	1 89	5 88	437 19	70	
Lynchburg, -	E. N. Eubank, -	501 38	501 38	322	322	–	2 40	2 13	4 53	666 91	93	
Norfolk city, -	Geo. W. Steed, -	612 21	612 21	555	555	–	7 08	3 33	10 41	930 12	146	
Petersburg, -	J. H. Echols, -	810 41	810 41	611	611	–	–	12 78	12 78	1128 69	196	
Richmond city,	J. M. Francisco, -	479 10	–	398	–	–	–	–	–	–	82	
" -	C. C. Johnson, -	758 59	–	772	–	–	–	–	–	–	82	
" -	G. W. H. Tyler, -	715 83	1953 52	397	1567	–	7 02	3 27	10 29	2747 31	174	
Staunton, -	R. W. Stevenson,* -	173 23	–	109								
" -	J. F. Smith, -	–	173 23	18	127	–	30	1 08	1 38	238 11	40	
Wheeling, -	E. Day, -	417 88	417 88	368	368	–	–	–	–	601 88	177	
Williamsburg, -	W. H. Pierce, -	100 00	100 00	50	50	–	87	75	1 62	126 62	15	
Winchester, -	Geo. Brent, -	236 14	236 14	265	265	–	2 73	1 08	3 81	372 45	57	
Portsmouth, -	Joseph Hobday, -	333 33	333 33	263	263	–	7 14	2 25	9 69	474 52	118	
			$ 65338 73		17181	842	$ 1228 41	$ 449 46	$ 1727 87	$ 76290 10	17818	

* J. F. Smith succeeded R. W. Stevenson before the year expired.

COUNTY TABLES.

ACCOMACK COUNTY.

REAL ESTATE

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	236762	$ 12 54	$ 368914 50	$ 2968053 57	$ 11773 10	$ 13850 00	$ 26000 00	$ 39850 00	$ 159 40	$ 11934 50
1861, - - -	240848	–	377326 50	2966169 01	11754 77	13750 00	26100 00	39850 00	159 40	11914 17
Increase, - -	4086	–	8412 00	–	–	–	100 00			
Decrease, - -	–	–	–	1884 56	10 33	100 00	–	–	–	20 33

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2418	894	2645	2921	$1616-9	1001	$ 55161	10348	$ 62912	17352	$ 36279	–	–	386	$ 9353	1006	$ 1900	35	$ 3520
1861, -	2473	744	2739	3065	158238	1052	52536	10277	61867	3727	3823	15834	$ 33857	423	9447	995	1645	40	4405
Increase, -	55	–	94	144	–	51	–	–	–	–	–	–	–	37	94	–	–	5	885
Decrease, -	–	150	–	–	3451	–	2525	.71	1045	–	–	–	–	–	–	11	255		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4844	$ 214835	$ 801172	$ 20000	$ 68465	–	–	–	$ 1353505	$ 7424	$ 300	–	–	$ 11726 14
1861, -	5108	138147	815355	–	1180	–	$ 68545	$ 800	1354953	3582	240	–	–	11332 00
Increase, -	264	–	14183	–	–	–	68545	800	1348	–				
Decrease, -	–	76688	–	20000	67285	–	–	–	–	3842	60	–	–	394 14

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	298	$ 319 00	55	$ 82 50	310	$ 310 00	38	$ 38 00	260	$ 6342 27	$ 30752 41

The area of this county, according to the surveyor's certificate, is 526 square miles. Its population in 1860 was 18,586, or about 35 to each square mile. The lands have been increased in 1861 over that of 1860, by 4,086¼ acres, and yet the value has been diminished by $1,884 56. The amount of capital employed in manufacturing, for which no license is required, has diminished within the same time by the sum of $67,285. The total value of real estate taxation is $3,007,903; by the census, $3,288,595—difference, $280,692. Personal property is valued for taxation at $1,353,505; by the census, $3,413,229—difference, $2,059,724. The overseers of the poor have made no report.

ALBEMARLE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	462005	$15 18	$1089947 99	$ 7013428 77	$ 28068 65	$ 99848 00	$ 352699 00	$ 452547 00	$1815 39	$ 29884 04
1861, - - -	462612	15 10	1106391 00	6983074 75	27932 55	104188 00	355264 00	459452 00	1837 81	29769 36
Increase, - -	606	–	16444 00	–	–	–	2565 00	6905 00	22 42	–
Decrease, - -	–	08	–	30354 02	136 10	–	–	–	–	114 68

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2680	138	7469	6254	$ 377794	727	$ 64750	12943	$164037	32253	$ 67191	–	–	1085	$ 40254	1267	$ 5079	209	$ 30675
1861, -	2711	109	7449	6411	339907	724	58967	13616	151225	11466	24342	22123	$ 44198	1075	38631	1235	4902	218	28980
Increase, -	31	–	–	157	–	–	–	673	–	–	–	–	–	–	–	–	–	9	
Decrease, -	–	29	20	–	37887	3	5783	–	12812	–	–	–	–	10	1623	32	177	–	1695

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate &c.	Value of household and kitchen furniture and other articles not named and not exempt from tax ation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no divi-dends.	Other property not named.	Fees of clerks and other officers which are solvent and not col-lected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 28454	$ 251544	$1648366	–	–	$ 38800	–	–	$ 2716944	$123354	$ 44505	$18879	$ 300	$ 28503 56
1861, -	31620	229216	1607507	–	–	41000	$ 26167	–	2626742	70075	46576	–	305	25545 58
Increase, -	3136	–	–	–	–	2200	26167	–	–	–	2071	–	5	
Decrease, -	–	22328	40859	–	–	–	–	–	90202	53279	–	–	–	2957 98

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	276	$ 307 50	18	$ 27 00	263	$ 263 00	33	$ 33 00	379	$10271 18	$ 69292 10

The area of this county, according to the surveyor's certificate furnished the U. S. marshal in 1860, is 682 square miles. Its population by the census of 1860 was 26,625, making about 39 inhabitants to each square mile. There is an increase in the number of acres of land taxed, of 606½ acres and in the value of buildings, of $16,444, and yet there is a decrease in the aggregate value of lands and buildings to the amount of $30,354 02 cents. The total value of real estate by the U. S. census of 1860, was $8,572,770. The total value reported for taxation in 1860 was $7,465,975, making a difference of $1,106,795. The total value of all personal property by the same census was $8,684,822, while the total value of all personal property taxed was only $2,716,944, making a difference of $5,967,878. In the census returns of 1860 the amount of capital invested in manufactures is reported at $269,380. Why is none of this subject listed for taxation in this county, either in the year 1860 or 1861?

ALEXANDRIA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	18145	$35 28	$93714 00	$639506 48	$2558 02	$1456525 00	$2150750 00	$3607275 00	$14429 10	$16987 12
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2110	194	709	590	$46140	203	$20923	786	$10561	287	$938	–	–	788	$26514	689	$2922	158	$19150
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.										Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$15316	$207768	$282729	$7100	$157225	$18560	$300	-	$816186	$136017	$23181	$9673	-	$10522 55
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals		Deeds.		Wills and letters of administrat'n				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	534	$603 50	81	$121 50	274	$274 00	31	$31 00	352	$17723 85	$46063 53

The area of this county, including the city of Alexandria, is 36 square miles, and the population by the census of 1860 was 12,652 persons, making 351 41 inhabitants to the square mile. The total value of real estate by the U. S. census of 1860 was $5,056,425. The total value taxed in the same year was $4,216,781, making a difference of $819,644. The total value of all personal property by said census was $2,848 403—that taxed in 1860 was in value $816,186—difference, $2,032 227. The amount invested in manufactures was $369,750 more than that reported for taxation in 1860. No returns for this county for the current year have been received.

ALLEGHANY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	420120	$1 96	$134956 00	$822683 79	$ 3290 98	$15993 00	$ 37971 50	$ 53964 50	$ 215 92	$ 3506 90
1861, - - -	409026	2 03	141075 00	833066 10	3332 20	11687 50	50677 00	62364 50	268 69	3600 89
Increase, - -	–	07	6119 00	10382 31	41 22	–	12706 50	8400 00	52 77	93 99
Decrease, - -	11094	–	–	–	–	4205 50				

PERSONAL PROPERTY

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1249	10	589	1450	$103755	88	$ 6385	2861	$ 34720	6760	$17161	–	–	238	$ 7028	349	$ 2069	13	$ 2355
1861, -	1278	20	522	1489	111475	124	7045	3344	42416	2433	3256	5508	$10437	227	6090	401	2367	17	2140
Increase, -	29	10	–	39	7720	36	660	483	7696	–	–	–	–	–	–	52	298	4	
Decrease, -	–	–	67	–	–	–	–	–	–	–	–	–	–	11	938	–	–	–	215

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$1449	$62308	$115135	–	$3100	–	–	–	$355465	20850	260	–	$	$3860 13
1861, -	1134	42607	105150	$9436	9500	$8400	$17329	$1645	380427	–	6761	–	1000	4114 29
Increase, -	–	–	–	9436	6400	8400	17329	1645	24962	–	501	–	600	254 16
Decrease, -	315	19701	9985	–	–	–	–	–	–	20850				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	121	$151 50	13	$151 50	62	$62 00	11	$11 00	66	$1868 41	$9479 44

The area of this county is 527 square miles. The population by the U. S. census of 1860 was 6,765, making 12 83 inhabitants to the square mile. The value of real estate by the census was $1 357 405. The total value of the same reported for taxation the present year is $895,430, making a difference of $461,975. The value of all personal property by the census was $1,559,779; reported for taxation this year, $380,427—difference, $1,179,352.

AMELIA COUNTY.

REAL ESTATE.

YEAR	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, including buildings.	Total am't of tax on lands and buildings.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1850, - - -	225505	$9 81	$515475 00	$2212650 00	$8865 26	–	–	–	–	$8865 26
1861, - - -	222441	–	490125 00	2194265 18	8778 23	$1100 00	$2 0 00	$33 0 00	$13 20	8791 43
Increase, - -	–	–	–	–	–	1100 00	2200 00	3300 00	13 20	
Decrease, - -	3064	–	25350 00	18384 82	87 03	–	–	–	–	73 83

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.
1860, -	677	63	4269	2107	$200710	402	$45133	1752	$51352	3402	$22692	–	–	232	$11935	265	$1461	52	$10320
1861, -	688	68	4191	2055	194410	420	47020	4979	50915	1975	13422	8029	$22205	230	13250	247	1375	54	10480
Increase, -	11	5	–	–	–	18	1887	3227	–	–	–	–	–	7	1315	–	–	2	160
Decrease, -	–	–	78	42	5290	–	–	–	10437	–	–	–	–	–	–	19	86		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8910	$ 87922	$ 528591	–	–	–	–	–	$ 979016	$ 27000	$ 8733	–	–	10478 63
1861, -	9718	87885	562210	–	–	–	$ 4325	–	1017215	4300	10540	–	–	10632 82
Increase, -	808	–	33619	–	–	–	4325	–	38199	–	1807	–	–	154 19
Decrease, -	–	37	–	–	–	–	–	–	–	22700				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax	
1860,	111	$ 145 00	3	$ 4 50	104	$ 104 00	20	$ 20 00	53	$ 1666 16	$ 21283 55

The area of this county is reported to be 356 square miles, and the population by the U. S. census was 10,853, making 30 inhabitants to the square mile. The value of all real estate by the same census exceeds that reported for taxation the present year, by $579 442, and the value of personal property by the same census exceeds the value returned for taxation, by $6,253,116. There is no capital used in manufacturing reported for taxation either in 1860 or in 1861, and yet according to the U. S. census of 1860, $71 035 is reported as the amount invested in manufactures.

AMHERST COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	307603	$7 32	$344580 00	$2253377 00	$9013 51	$8488 00	$10575 00	$19063 00	$76 25	$9089 76
1861, - - -	311185	7 27	354650 00	2261474 00	9045 90	8540 00	10525 00	19065 00	76 20	9122 16
Increase, - -	3582	–	10070 00	8097 00	32 49	52 00	–	2 00	–	32 40
Decrease, - -	–	05	–	–	–	–	50 00	–	05	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1699	70	3211	2796	$184167	249	$21865	6215	$77475	7135	$25230	–	–	266	$11415	359	$2180	45	$6540
1861, -	1791	79	3405	2841	183060	274	21895	6937	75410	1485	2965	13542	$26590	293	12540	450	2695	57	8560
Increase, -	92	9	194	45	–	25	30	722	–	–	–	–	–	27	1125	91	515	12	2020
Decrease, -	–	–	–	–	1107	–	–	–	2065										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 5320	$ 103985	$ 318215	$ 830	$ 4100	–	–	–	$ 761320	$ 5850	$ 3689	–	–	$ 8700 74
1861, -	6050	105620	379885	47960	5300	–	$ 3955	–	882485	2070	5010	–	–	9466 64
Increase, -	730	1635	61670	47130	1200	–	3955	–	121165	–	1321	–	–	765 90
Decrease, -	–	–	–	–	–	–	–	–	–	3780				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	194	$ 262 00	4	$ 6 00	81	$ 81 00	37	$ 37 00	100	$ 2230 18	$ 20406 68

The area of this county is reported to be 477 square miles, and the population in 1860 14,316, making 30 inhabitants to the square mile. The value of real estate reported by the U. S. census of 1860 exceeds the value above listed, by $1,438,429; and the value of all personal estate by the same census exceeds that reported in this table, by $4,853,391. Of the $20,220 reported by the said census as invested in manufactures, only $5,300 are listed in the present year for taxation. It should be borne in mind that the value of all slaves is included in the census as a part of the value of personal property. But even by giving the commissioner's returns credit by the value of all slaves, there is a large balance in favor of the census returns. No returns from overseers of the poor in 1860

APPOMATTOX COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	210610	$ 7 08	$ 284130 00	$1492235 00	$5970 51	$ 3435 00	$15320 00	$18755 00	$ 75 02	$ 6045 53
1861, - - -	211428	7 16	283020 00	1495626 23	5992 07	2725 00	15920 00	18605 00	74 42	6066 49
Increase, - -	818	08	–	3391 23	21 56	–	600 00	–	–	20 96
Decrease, - -	–	–	1110 00	–	–	710 00	–	150 00	60	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	926	28	2444	1774	$106482	332	$ 23080	4727	$ 46224	8839	$14342	–	–	216	$ 7684	356	$ 969	22	$ 3095
1861, -	990	38	2526	1867	107628	377	22978	4651	44240	4096	6980	8444	$12866	268	7983	458	1277	23	2810
Increase, -	64	10	82	93	1146	45	–	–	–	–	–	–	–	52	299	102	308	1	
Decrease, -	–	–	–	–	–	–	102	76	1984	–	–	–	–	–	–	–	–	–	285

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2791	$ 69441	$ 361043	$10194	$15900	-	-	-	$ 651245	$12619	$1681	$15	-	$ 6642·17
1861, -	3415	69927	322843	103110	4560	-	$ 9444	-	711061	2700	2440	-	-	6900 38
Increase, -	624	-	-	92916	-	-	9444	-	49816	-	759	-	-	258 21
Decrease, -	-	8514	38200	-	11340	-	-	-	-	9919	-	15	-	

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n				
	No	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	139	$ 162 00	2	$ 3 00	78	$ 78 60	20	$ 20 00	79	$1936 98	$11007 68

The area of this county is 400 square miles. Population, 8 889, or 22 inhabitants to the square mile The difference between the value of real estate owned by citizens of the county, according to the census of 1860 and the commissioner's returns for this year, is $503,103, and the difference between the value of personal property by the same reports is $4 295 065—both in favor of the census returns. Of the $43,450 value of capital invested in manufactures by the census, only $4,560 for the present year, and $15 900 for the last year, are reported for taxation Fifteen white and four colored persons were provided for by overseers of the poor in 1860

AUGUSTA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	719278	$ 13 15	$ 1709362 00	$ 9459751 00	$ 37838 99	$ 331802 00	$ 582525 00	$ 914327 00	$ 3631 11	$ 41470 10
1861, - - -	681682	–	1692803 00	9440221 25	37753 65	352017 00	700675 00	1052692 00	4209 15	41963 80
Increase, - -	–	–	–	–	–	20215 00	118150 00	38365 00	578 04	493 70
Decrease, - -	37596	–	16559 00	19530 00	85 34					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	4410	78	2957	9537	$ 676375	1232	$ 99189	22327	$ 361976	30421	$ 83413	–	–	1232	$ 40661	1900	$ 10078	142	$ 23215
1861, -	4443	72	3023	9839	62239	1392	103768	22357	305350	11915	24705	24894	$ 53144	1298	40867	1856	10189	154	24365
Increase, -	33	–	61	302	–	130	4288	330	–	–	–	–	–	66	203	–	111	12	1150
Decrease, -	–	6	–	–	53980	–	–	–	–	18506	58708	–	–	–	–	44			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 14884	$ 394775	$ 1604595	$ 69401	$ 11565	-	-	-	$ 3390421	$ 53328	$ 12315	$ 85	-	$ 22446 70
1861, -	17457	372780	1809329	12705	46410	-	$ 20501	$ 4453	3567969	21667	6979	7860	-	22746 47
Increase, -	2573	-	294734	-	31845	-	20501	4453	177548	-	-	7775	-	299 76
Decrease, -	-	21995	-	56695	-	-	-	-	-	-	5336			

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	607	$ 633 50	74	$ 111 00	529	$ 529 00	54	$ 54 00	338	$ 11148 56	$ 76422 86

The area of this county, according to the surveyor's certificate, is 1,152 square miles. Its population in 1860 was 27,750, or 24 08 to each square mile. The value of real estate, as assessed for taxation in 1860, was $10,374 078, and as ascertained by the U. S. marshal, was $14 326,399; which exceeds the value for taxation, by $3,952,321. The value of personal property for taxation in 1860. was $3,390,421; by the census, it was $10,007 8[illegible]—difference, $6,617,477. The court provided by levy for the support of the poor. The number of persons provided for in 1860 was 131, and their expense amounted to $3,500. The number of horses assessed in 1861 for taxes, was increased over the previous year by 302, and yet the total value has been diminished by $53,980.

BARBOUR COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	285078	$ 4 88	$ 119387 00	$ 1391567 10	$ 5586 09	$ 10890 00	$ 25895 00	$ 36785 00	$ 147 17	$ 5733 26
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1762	50	68	2912	$ 152106	53	$ 3690	12841	$ 162083	14975	$ 15930	-	-	205	$ 3208	751	$ 2799	2	$ 350
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from tax ation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 523	$ 80435	$ 90188	$ 2902	$ 2718	$ 18	-	-	$ 516950	$ 4488	-	-	$ 20	$ 3676 64
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	
1860.	405	$ 507	-	-	192	$ 192	10	$ 10	66	$ 1283 96	$ 11402 86

The area of this county, as ascertained by the number of acres of land returned for taxation in 1860, is 445 square miles. The population, according to the U. S. census for 1860, was 8,959, making about 20 inhabitants to the square mile. The value of all real estate owned by citizens of the county, according to the same census, was $2,363,066, and the value of the same listed for taxation in 1860 was $1,428,352, making a difference in the two returns, of $934,714. The value of personal property by the same census was $784,487, and the value of the same returned for taxation in 1860 was $516,950, or a difference of $167 537. The amount of capital used in manufacturing and returned for taxation, is only $82 less than the amount reported by the census. No returns have been received for the year 1861. No returns from overseers of the poor in 1860.

BATH COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total amt't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands	Total value of lands, includ'g buildings.	Total amt't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	500876	$2 06	$243425 00	$1033804 34	$4126 97	–	–	$2050 00	$8 20	$4135 17
1861, - - -	425256	2 40	248575 00	1022391 97	4081 35	–	–	2050 00	8 20	4089 75
Increase, - -	–	34	5150 00							
Decrease, - -	75620	–	–	11412 37	45 62	–	–	–	–	45 42

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No.	Value.
1860, -	603	18	475	1365	$73603	86	$6465	5113	$74082	7989	$12595	–	–	156	$4242	366	$1666	16	$3100
1861, -	593	9	517	1409	71750	90	6361	5150	71336	5242	7099	3730	$6348	154	3673	365	1619	16	2390
Increase, -	–	–	42	44	–	4	–	37											
Decrease, -	10	9	–	–	1853	–	104	–	2746	–	–	–	–	2	569	1	47	–	710

YEAR.	PERSONAL PROPERTY AND CAPITAL.—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from tax ation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6½ per cent.	Total tax.
1860, -	$ 722	$ 38156	$ 205395	–	$ 2 00	$ 3600	–	–	$ 425836	$ 2875	–	–	–	$ 2809 54
1861, -	595	28914	171151	–	3400	3600	$ 7800	$ 600	384645	–	–	–	–	2645 51
Increase, -	–	–	–	–	1100									
Decrease, -	127	9242	34154	–	–	–	–	–	1191	–	–	–	–	164 03

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	178	$ 213 50	3	$ 4 50	40	$ 40 00	7	$ 7 00	57	$ 1434 32	$ 8611 03

The area of this county is 900 square miles; population 3,676 ,making 4 inhabitants to the square mile. The value of all real estate reported for taxation in 1861 is $7,8 181 less than the value of the same as reported by the U. S. census of 1860—and the value of personal property listed for taxation in 1861 is $7,350 95 cents less than that reported in the same census. Of $21,900, the amount of capital invested in manufactures, according to the census, only $3,400 in value is reported for taxation in 1860. There is a general decrease in this county since 1860, both in the number and value of subjects of taxation, and a gross loss of nearly 6 per cent. in the taxes on the same from 1860 to 1861. No returns from overseers of the poor in 1860.

BEDFORD COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	508934	$ 9 73	$ 468595 50	$ 4804192 72	$ 19216 70	$ 34785 00	$ 76200 00	$ 110985 00	$ 443 94	$ 19660 64
1861, - - -	496692	–	589285 10	4815961 10	19263 69	33035 00	82550 00	115585 00	460 74	19724 43
Increase, - -	–	–	120690 60	10768 38	46 99	–	6350 00	4200 00	17 80	63 79
Decrease, - -	12242	–	–	–	–	1750 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	N .	Value.	No.	Value.	No	Value.
1860, -	3014	88	5303	551	$ 366178	475	$ 39375	14979	$ 117442	24530	$ 50631	–	–	567	$ 20205	966	$ 3310	77	$ 12325
1861, -	3221	113	5660	5887	336697	548	38435	14537	124293	9136	12365	13113	$ 37998	688	19987	1373	3926	98	13767
Increase, -	207	25	357	374	–	73	–	–	7851	–	–	–	–	121	–	407	616	21	1442
Decrease, -	–	–	–	–	29481	–	940	442	–	–	–	–	–	–	218				

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 10777	$ 203762	$ 1064927	$ 194577	$ 28775	$ 3600	–	–	$ 2115881	$ 4880	$ 3749	$ 963	–	$ 17783 74
1861, -	12530	192168	1025674	163137	10880	4600	$ 14533	–	2011160	1000	324	768	–	17712 53
Increase, -	1853	–	–	–	–	1000								
Decrease, -	–	11594	39253	31440	18895	–	–	–	104724	3880	3425	195	–	7121

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	396	$ 441 50	7	$ 10 50	288	$ 288 00	45	$ 45 00	147	$ 4334 30	$ 42563 77

The area of this county is estimated at 772 square miles, and the population in 1860 was 25,068, making 32 inhabitants to the square mile. The value of real estate by the U. S. census of 1860 was $7,640,556, being $2,725,379 more than the value of all real estate above returned for taxation; and the value of all personal property reported by said census exceeds the same value returned in the above table, by $9,784,925. According to the census, $267,030 was invested in manufactures; not more than one-ninth of which amount is above reported for taxation. No returns from overseers of the poor in 1860.

BERKELEY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'g buildings	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	198820	$ 23 38	$ 9976 00	$ 4647924 61	$18626 66	$569467 00	$ 4105 00	$573572 00	$ 2301 37	$ 20928 03
1861, - - -	199541	23 62	604883 00	4713878 00	18854 26	150646 00	434116 00	584762 00	2339 06	21193 32
Increase, - -	720	24	594907 00	65953 39	227 60	–	430011 00	11190 00	38 69	265 29
Decrease, - -	–	–	–	–	–	418821 00		.		

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1901	31	911	4118	$182341	331	$ 20239	6819	$ 70917	17203	$ 43141	–	–	548	$11829	1387	$ 3701	36	$ 4170
1861, -	2075	38	926	4036	176210	397	20197	7324	73354	8425	20376	12934	$ 31082	638	11902	1539	3116	47	4810
Increase, -	174	7	15	–	–	63	–	505	2437	–	–	–	–	90	73	152	–	11	640
Decrease, -	–	–	–	82	6131	–	42	–	–	–	–	–	–	–	–	–	585		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2594	$137190	$ 285835	$ 32341	$ 3400	–	–	–	$ 797998	$ 2780	$ 300	–	–	$5989 42
1861, -	4342	136482	329837	27724	22090	–	–	$ 500	862032	4600	226	–	–	6346 39
Increase, -	1748	–	44002	–	–	–	–	–	–	1820	–	–	–	356 97
Decrease, -	–	708	–	4617	–	–	–	–	–	–	74	–	–	

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	264	$ 295 00	39	$58 50	362	$ 362 00	22	$ 22 00	130	$ 1164 78	$ 31818 73

The area of this county is 320 square miles, and the population in 1860 was 12,525, making 39 inhabitants to the square mile. The value of all real estate reported for taxation in 1860 exceeds the value returned in the U. S. census, $137,313, while the value of all personal property listed for taxation in said year is $1,582,445 less than that returned in the same census. The value of capital invested in manufactures was $195 610 by the U. S. census, while only $34,000 of value is reported for taxation in 1860. No returns from overseers of the poor in 1860.

BOONE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and lots and buildings.
1860, - - -	446234	$ 1 30	$ 53745 00	$ 501364 79	$ 2005 47					
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	846	–	86	726	$ 41959	16	$ 1141	4025	$ 42758	8618	$ 16015	–	–	80	$ 2029	298	$ 1950	1	$ 300
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$424	$45823	$35271	-	-	-	-	-	$187680	$2815	-	-	-	$1572 32
1861, -														
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	67	$76 50	5	$7 50	79	$79 00	8	$8 00	27	$733 67	$4482 46

The area of this county, according to the certificate of the county surveyor, is 2.475 square miles, and the population in 1860 was 4,840, making about two persons to the square mile. The value of real estate, as reported in this table, is $23,616 less than the estimate in the U. S. census of 1860, and the value of personal property listed for taxation in 1860 is $236,158 less than that returned in said census. No returns received for 1861. No returns from overseers of the poor in 1860.

BOTETOURT COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	281175	$ 10 15	$ 391397 00	$ 2853041 00	$ 11433 00	$ 64211 00	$ 147790 00	$ 212001 00	$ 847 96	$ 12281 70
1861, - - -	280621	10 32	427295 00	2894005 62	11576 23	71291 00	140160 00	211451 00	845 84	12422 07
Increase, - -	–	17	35898 00	40964 62	143 23	–	–	–	–	141 37
Decrease, - -	554	–	–	–	–	–	7630 00	550 00	2 12	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value	No.	Value.	No	Value.	No.	Value.
1860, -	1650	67	1728	3117	$ 206844	374	$ 34929	7335	$ 72060	14954	$ 26960	–	–	412	$ 13000	93[illegible]	$ 3177	42	$ 370
1861, -	1658	54	1671	3165	199931	328	24987	7958	74272	5292	6095	11680	$ 21592	421	13119	956	2963	43	7170
Increase, -	18	–	–	46	–	–	–	673	2212	–	–	–	–	9	110	11	–	1	
Decrease, -	–	13	57	–	6913	46	9942	–	–	–	–	–	–	–	–	–	2[illegible]4	–	200

YEAR	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8268	$ 132198	$ 518297	$ 11643	$ 9275	–	–	–	$ 1044030	$ 12514	$ 5027	$ 1731	$ 819 90	$ 8428 04
1861, -	8275	117297	495214	10500	9950	–	$ 9825	–	1001191	5670	5275	410	457 28	8921 84
Increase, -	7	–	–	–	675	–	–	–	–	–	248	–	–	493 80
Decrease, -	–	14901	23083	1143	–	–	–	–	42839	–	–	1321	362 62	

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	370	$ 414 50	17	$ 25 50	58	$ 58 00	–	–	104	$ 2708 28	$ 23916 02

The area of this county is reported to be 550 square miles, and the population by the census of 1860 was 11,516, making 21 inhabitants to the square mile. The value of all real estate, as returned in the U. S. census of 1860, was $4,341,347, or $1,276,305 more than that above listed, and the value of all personal property was $3,987,889 more by the census than that taxed in 1860. One hundred and twenty-two white, and ten colored persons were provided for by overseers of the poor.

BRAXTON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	936322	97	$ 39669 35	$ 916007 50	$ 3654 68	$ 5834 00	$15875 00	$ 21709 00	$ 86 85	$ 3741 53
1861, - - -	568064	$1 33	37770 00	757847 90	3037 12	5885 00	15825 00	21710 00	86 85	3123 97
Increase, - -	–	36	–	–	–	51 00	–	1 00		
Decrease, - -	368158	–	1899 35	152159 60	617 56	–	50 00	–	–	617 56

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1007	1	54	1245	$ 58088	26	$1793	4724	$ 43223	10272	$12952	–	–	70	$1169	449	$ 2656	2	$170
1861, -	1047	1	57	1213	63144	29	2270	4673	49764	6943	8317	9622	$13004	93	1860	445	2186	1	150
Increase, -	47	–	3	–	5056	3	477	–	6541	–	–	–	–	27					
Decrease, -	–	–	–	32	–	–	–	51	–	3329	4635	–	–	–	691	4	470	1	20

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 123	$ 47854	$121067	–	$ 340	–	–	–	$ 289434	$ 925	–	–	–	$ 2038 39
1861, -	242	41226	108331	–	715	–	$19279	–	311153	–	–	–	–	2152 15
Increase, -	119	–	–	–	375	–	19279	–	21719	–	–	–	–	113 76
Decrease, -	–	6628	12736											

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	340	$ 360 50	4	$ 6 00	149	$149 00	5	$ 5 00	40	$ 668 48	$ 6968 90

The area of this county, as reported by the surveyor of the county, is 700 square miles, and the population in 1860 was 4,992, making about seven persons to the square mile. The value of all real estate owned by citizens of the county was $65,236 more by the census returns of 1860 than that returned for taxation by the commissioners of the revenue, and the value of personal property by the census is $39,288 more than that taxed in 1860. Returns from only one of the commissioners have been received for this year. The capital used in manufacturing is reported above as $340. The census of 1860 reports $24,900 as the value invested for that purpose. The new county of Webster was formed partly from Braxton during the session of 1859–60—in consequence of which Braxton has lost one commissioner of the revenue. This will account for the decrease in the number of acres of land and the consequent decrease in the tax on real estate since 1860. No returns from overseers of poor in 1860.

BROOKE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	57313	$ 17 71	$ 126180 00	$ 1014145 13	$ 4056 98	$ 447 15	$ 1159 15	$ 1606 30	$ 642 53	$ 4699 51
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, . -	1023	9	5	1496	$ 71556	105	$ 4786	3056	$ 33274	41527	$ 64189	–	–	150	$ 3606	636	$ 1570	25	$ 4225
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$855	$49627	$133129	$29870	$10800	–	–	–	$407487	$1900	–	–	$250	$258 63
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	105	$121 50	15	$22 50	184	$184 00	15	$15 00	66	$1481 20	$9112 31

The area of this county is estimated to be 99 square miles, and the population by the U. S. census of 1860 was 5,494, making 54 persons to the square mile. According to the census of 1860, the value of all real estate owned by citizens of this county in 1860 was $3,086,024; the value reported in this statement is $1,015,751—difference, $2,070,273, and the value of all personal property by the same census was $1,086,235 greater than the value listed for taxation in the same year. Only $10,800 is reported for taxation in 1860, while the U. S. census reported $284,063 as the value of capital invested in manufactures in that year. No returns for this year. No returns from overseers of poor in 1860.

BRUNSWICK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	355046	$ 4 38	$ 417507 00	$ 1554511 26	$ 6199 78	$ 6300 00	$ 16000 00	$ 22300 00	$ 89 20	$ 6288 98
1861, - - -	353071	4 40	406555 00	1555468 24	6205 10	6250 00	16000 00	22250 00	89 20	6294 30
Increase, - -	–	02	–	956 98	5 32	–	–	–	–	5 32
Decrease, - -	1975	–	10942 00	–	–	50 00	–	50 00		

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1140	116	5209	2675	$ 207235	598	$ 49325	9852	$ 69605	21787	$ 31075	–	–	352	$ 14980	310	$ 1945	73	$ 11065
1861, -	1160	120	5381	2725	198195	608	48110	9850	63525	7264	9890	20013	$ 28160	354	15065	365	2155	77	11240
Increase, -	20	4	72	50	–	10	–	–	–	–	–	–	–	2	85	55	210	4	175
Decrease, -	–	–	–	–	8040	–	1215	2	6080										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest of profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture, and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8670	$ 116325	$ 892695	–	–	–	$ 10000	–	$ 1412920	$ 10165	$ 4818	–	–	$ 13445 85
1861, -	9620	109650	936410	–	$ 700	–	9840	–	1442560	1650	6104	–	–	13674 87
Increase, -	950	–	43715	–	–	–	–	–	29640	–	1296	–	–	129 02
Decrease, -	–	6675	–	–	–	–	160	–	–	8515				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	120	$ 146 50	17	$ 25 50	127	$ 127 00	21	$ 21 00	78	$ 2060 22	$ 22115 05

The area of this county is 580 square miles, and the population in 1860 was 14,811, making 25 persons to the square mile. The difference between the value of all real estate above reported and the value of the same reported in the U. S. census, is $1,010,796 in favor of the latter report, and the value of personal property in 1860 was $7,843,876 more by the same census than that listed for taxation the same year by the commissioners of revenue. Of $70,120 reported by the census as invested in manufactures none was listed for taxation in 1860, and only $700 returned the current year. No returns from overseers of the poor in 1860.

BUCHANAN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	355299	40 cts.	$ 5825 00	$ 140950 75	$ 563 73					
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	477	1	14	503	$ 25169	–	–	3127	$ 25066	6443	$ 7748	–	–	15	$ 271	74	$ 362		
1861, -																			
Increase, -																			
Decrease, . -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1850,	-	$ 11795	$ 11137	-	-	-	-	-	$ 81548	-	-	-	-	$ 725 34
1861,														
Increase,														
Decrease,														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No	Tax	No.	Tax.	No.	Tax.	
1850,	3	$ 37 50	-	-	31	$ 34 00	-	-	11	$ 299 15	$ 1659 72

The area of this county is estimated to be 2,500 square miles, and the population in 1860 was 2,793, making about 1 inhabitant to the square mile. The value of all real estate by the census of 1860 exceeds that above reported, by $72,407, and the value of personal property by the same census is greater than that above reported, by $9,601. No amount of capital invested in manufactures is reported either in the U. S. census or in the above table. No returns from overseers of the poor in 1860.

BUCKINGHAM COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	373089	$6 34	$371813 00	$2366705 79	$9468 85	$7540 00	$41800 00	$49340 00	$197 36	$9666 21
1861, - - -	363677	6 52	415005 00	2373067 77	9595 69	7690 00	41600 00	49290 00	197 16	9692 85
Increase, - -	–	18	43192 00	6361 98	126 84	150 00	–	–	–	26 64
Decrease, - -	9212	–	–	–	–	–	200 00	50 00	20	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1379	60	4827	2941	$191260	509	$41496	7847	$76912	15415	$31103	–	–	390	$17035	413	$2156	93	$12515
1861, -	1302	75	4866	2995	173750	549	41690	7631	73485	6630	12244	11622	$20685	405	16470	441	2300	87	12480
Increase, -	–	15	39	54	–	40	194	–	–	–	–	–	–	15	–	28	144		
Decrease, -	77	–	–	–	17510	–	–	216	3427	–	–	–	–	–	565	–	–	6	35

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 5868	$ 112893	$ 440385	-	$ 1800	-	-	-	$ 943428	$ 10860	$ 10200	-	$ 250	$ 11693 75
1861, -	7632	110530	363725	-	1075	-	$ 2779	-	838847	2300	9514	-	300	10984 99
Increase, -	1764	-	-	-	-	-	2779	-	-	-	-	-	50	
Decrease, -	-	2363	76660	-	725	-	-	-	104581	8560	686	-	-	708 76

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	400	$ 495 50	12	$18 00	114	$ 114 00	15	$15 00	174	$ 3162 64	$ 25165 10

The area of this county is estimated to be 750 square miles, and the population in 1860 was 15,212—making 20 to the square mile. The value of the real estate in the county, as ascertained by the U. S. census of 1860, exceeds that above listed, by $1,686,986 in value, and the value of all personal property by the same census exceeds the value above listed, by $7,613,830. Out of $90,480 reported by the census as capital invested in manufactures, only $1,800 are reported for taxation. There is a large decrease in the amount of taxes on real and personal property from 1860 to 1861. No returns from overseers of the poor in 1860.

CABELL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	761880	$2 39	$166090 92	$1898016 29	$7592 81	$35947 00	$83978 00	$119925 00	$482 90	$8075 71
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1490	5	216	1791	$105215	137	$8705	7005	$82815	14083	$19571	–	–	236	$5251	772	$3759	25	$4917
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4709	$ 90998	$ 251977	$ 25155	$ 2390	-	-	-	$ 605462	$ 3900	-	-	$ 900	$ 3999 13
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	147	$184 00	-	-	111	$111 00	8	$ 8 00	105	$1955 68	$14333 52

The area of this county is reported to be 500 square miles. The population in 1860 was 8,020, or 16 inhabitants to the square mile. Only $168,984 more in value of real estate is reported by the U. S. census of 1860 than that above listed, and $395,526 more in value of personal property is reported by the same census than by the commissioners of the revenue. No amount is given in the census as invested in manufactures in 1860, while $2,390 are listed for taxation. No returns have been received from this county for the current year. No report for last year from the overseers of the poor.

CALHOUN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of build'ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	Total am't of tax on lands and lots and buildings.
1860, - - -	220515	$1 45	$15750 00	$319581 19	$1278 38	$275 00	$105 00	$380 00	$1 52	$1279 90
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	420	–	6	488	$21195	2	$90	1897	$17940	3735	$4345	–	–	22	$375	94	$550		
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$ 11085	$ 375	-	-	-	-	-	$ 55955	$ 400	-	-	-	$ 56902 00
1861, -														
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	57	$ 62 50	-	-	50	$ 50 00	3	$ 3 00	-	-	$ 2105 50

The area of this county is reported to be 345 square miles. Population 2,502, or 7 persons to the square mile. The value of real estate reported in the U. S. census of 1860 is $ 73,808 more than that reported for taxation in the same year, and the value of all personal property by the same census is $ 62,225 more than was taxed in the same year. The value of capital invested in manufactures, according to the same census, was $ 7,790, but none was reported for taxation. No returns have been received for the present year. No report for last year from the overseers of the poor.

CAMPBELL COUNTY.

REAL ESTATE

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	320297	$ 11 09	$ 941658 00	$ 3553382 75	$ 14212 75	$ 1849409 00	$ 512330 00	$ 2364739 00	$ 9836 91	$ 24049 66
1861, - - -	338403	–	869992 00	3603554 65	14316 74	–	–	2402489 00	9629 77	23946 51
Increase, - -	18106	–	–	50171 90	103 99	–	–	37750 00		
Decrease, - -	–	–	71666 00	–	–	–	–	–	207 14	103 15

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2929	137	6754	3536	$240683	599	$ 48342	7326	$ 71051	13882	$ 24348	–	–	884	$ 40886	1065	$ 4964	183	32670
1861, -	2928	151	6469	3596	225630	623	48649	8292	70950	5899	8340	–	$ 17304	895	39795	1135	5509	190	35025
Increase, -	–	14	–	60	–	24	307	966	–	–	–	–	–	11	–	70	545	7	2355
Decrease, -	1	–	285	–	15053	–	–	–	101	–	–	–	–	–	1091				

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 38833	$ 268316	$ 1055762	$ 24130	$ 407031	$ 179500	–	–	$ 2436766	$ 153604	$ 195563	$ 40346	$ 3813	$ 38595 76
1861, -	37229	268522	1200697	92409	273425	318346	$ 8748	$ 250	2650808	48858	172123	38545	3874	36056 44
Increase, -	–	–	144935	68279	–	138846	–	–	214042	–	–	–	61	
Decrease, -	1604	94	–	–	133606	–	–	–	–	104746	23440	1801	–	2539 32

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860	212	$ 243 00	–	–	154	$ 154 00	20	$ 20 00			

The area of this county is estimated at 450 square miles, and the population in 1860 was 19,286 inhabitants, or 42 to the square mile. The city of Lynchburg is included in the estimate. The value above listed for taxation in 1860 is $1,091,798 more than that reported in the U S census, while the value of all personal property, according to the same census, exceeds the amount above reported, by $5,038,550. In 1860, $407,031 value of capital used in manufacturing was listed for taxation. The census reported $449,730 as invested in that business the same year, making a difference of $42,699 in the two reports. No report for last year from the overseers of the poor.

CAROLINE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buillings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	332475	$ 10 23	$ 559566 59	$ 3402667 03	$ 13624 31	$ 8275 00	$ 31725 00	$ 40000 00	$ 160 00	$ 13784 31
1861, - - -	335364	10 15	564174 00	3406599 54	13631 05	8425 00	32325 00	40750 00	163 00	13794 05
Increase, - -	2889	-	4607 41	3932 51	6 74	150 00	600 00	750 00	3 00	9 74
Decrease, - -	-	08								

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1587	216	6029	3552	$ 253790	998	$ 72288	8835	$ 91090	15882	$ 38167	-	-	601	$ 22894	642	$ 2813	88	$ 17585
1861, -	1594	236	6074	3590	242793	1032	69003	8757	85194	5985	13280	11953	$ 28012	641	22776	730	3072	97	17639
Increase, -	7	20	45	38	-	34.	-	-	-	-	-	-	-	40	-	98	259	9	54
Decrease, -	-	-	-	-	10997	-	3285	78	5896	9897	24887	-	-	-	118				

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 11157	$ 161188	$ 786441	-	$ 1900	-	$ 1665	-	$ 1460978	$ 18415	$ 843	$ 282	-	$ 15009 29
1861, -	11056	156904	831530	-	7460	$ 400	1115	-	1490234	500	207	145	$ 150	14819 53
Increase, -	-	-	45089	-	5560	-	-	-	29256					
Decrease, -	101	4284	-	-	-	-	550	-	-	17915	636	137	-	189 76

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	211	$ 257 00	20	$ 30 00	162	$ 162 00	25	$25 00	125	$ 3094 01	$ 32361 61

The area of this county is estimated at 563 square miles, and the population in 1860 at 18,465 inhabitants, or 32 to the square mile. The value of real estate, according to the U. S. census, was $ 1,284,895 more than that taxed in 1860, and the value of all personal property by the same census exceeds that taxed in said year, by $7,735,427. Out of $100,675 invested in manufactures, according to the census, only $1,900 was listed for taxation in 1860. No report from the overseers of the poor in 1860.

CARROLL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	857287	$ 1 97	$ 125978 00	$ 1691445 43	$ 6760 22	$ 15350 00	$ 1900 00	$ 17250 00	$ 69 00	$ 6829 22
1861, - - -	414573	–	86050 00	722509 94	2896 61	8013 00	21700 00	29713 00	118 85	3015 46
Increase, - -	–	–	–	–	–	–	19800 00	12463 00	49 85	
Decrease, - -	442714	–	39928 00	968935 49	3863 61	7337 00	–	–	–	3813 76

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1465	1	144	1351	$ 73608	68	$ 2986	5849	$ 46201	19273	$ 21951	–	–	140	$ 2396	578	$ 2383	2	$ 125
1861, -	1504	3	104	1428	76351	81	3294	6361	52054	8579	8484	13778	$15516	178	2750	611	2412	4	385
Increase, -	39	2	–	77	2743	13	308	522	5853	–	–	–	–	38	354	33	29	2	260
Decrease, -	–	–	40																

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.										Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 132	$ 53393	$ 77131	–	$ 11300	–	–	–	$ 291606	$ 1800	$ 30	–	–	$ 2535 50
1861, -	150	49351	60768	–	11550	–	$ 6868	$ 95	290028	300	–	–	–	2560 71
Increase, -	18	–	–	–	250	–	–	–	1578	–	–	–	–	35 21
Decrease, -	–	4042	16362	–	–	–	–	–	–	1500				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	244	$ 274 50	7	$ 10 50	209	$ 209 00	18	$ 18 00	42	$ 967 00	$ 10843 72

The area of this county is reported to be 900 square miles, and the population of 1860 was 8,012 inhabitants, or about 9 to the square mile. The value of real estate listed for taxation exceeds that reported by the U. S. census in 1860, by $706,787, while the value of all personal property taxed in 1860 is less than the value of the same returned in the said census, by $193,242. Only $11,300 of capital used in manufactures is listed in 1860 for taxation, while the census reports $116,400 invested in that business in the same year. Thirty-five white persons and one colored person were provided for by the overseers of the poor during last year.

CHARLES CITY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	112224	$ 9 14	$ 234421 35	$ 1025610 32	$ 4102 75					
1861, - - -	112293	9 17	242362 39	1030418 73	4121 97					
Increase, - -	68	03	7941 04	4808 41	19 22					
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	451	203	1783	1258	$ 96855	226	$ 14355	2546	$ 25820	6060	$ 11960	–	–	173	$ 6425	53	$ 365	31	$ 3720
1861, -	462	205	1877	1309	93285	245	14695	2619	26020	1401	3395	5898	$ 11165	187	6600	81	460	34	4380
Increase, -	11	2	94	51	–	19	340	73	200	–	–	–	–	14	175	28	95	3	660
Decrease, -	–	–	–	–	3570	–	–	–	–	4659	8565								

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8975	$ 58315	$ 172560	$ 5250	-	$ 1000	$ 75	-	$ 405600	$ 6330	$ 7453	-	$ 75	$ 5072 38
1861, -	8895	48460	201850	2975	$ 400	780	11285	-	434720	-	7300	-	-	5013 61
Increase, -	-	-	29290	-	-	-	11210	-	29120					
Decrease, -	80	9855	-	2275	-	220	-	-	-	-	152	-	-	58 77

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	90	$ 115 00	31	$ 46 50	73	$ 73 00	7	$ 7 00	49	$ 1392 94	$ 10809 57

The area of this county is 216 square miles; population in 1860, 5,609, making about 26 inhabitants to the square mile. The value of real estate reported by the census of 1860 exceeds the same value returned for taxation, by $275,409, and the value of personal property taxed in 1860 is $1,810,485 less in value than that reported by the census. No capital used in manufacturing is taxed in 1860, while the U. S. census of that year reports $34,650 as owned by citizens of this county. Thirty-eight white and nine colored persons were provided for last year by the overseers of the poor.

CHARLOTTE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	301688	$11 19	$ 537714 00	$ 3377079 47	$13522 88					
1861, - - -	300223	–	539064 00	3346658 36	13386 25					
Increase, - -	–	–	2350 00							
Decrease, - -	1465	–	–	30421 11	136 63					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.													
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1054	46	5489	2902	$ 233153	666	$ 62553	7622	$ 63698	19142	$ 34190	–	–	464	$17089	511	$ 2113	74	$11555
1861, -	1061	55	5560	3091	208889	647	55872	7718	59525	8351	15119	14652	$ 24073	457	16550	506	1951	79	11337
Increase, -	7	9	71	89	–	–	–	96	–	–	–	–	–	–	–	–	–	5	
Decrease, -	–	–	–	–	24271	19	6681	–	4173	–	–	–	–	7	539	5	162	–	218

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 16949	$ 127847	$ 945200	$ 7100	$ 7750	3585	–	–	$ 1562782	$ 25446	[illegible] 891	–	–	$ 15066 18
1861, -	17350	116345	921134	10596	5575	35209	31 229	–	1509757	100	655	–	–	14376 69
Increase, -	401	–	–	3496	–	1624								
Decrease, -	–	11502	24066	–	2175	–	–	–	53025	25346	13235	–	–	689 49

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n				
	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	216	$ 244 50	31	$ 46 50	112	$ 112 00	10	$ 10 00	86	$ 2951 68	$ 31953 74

The area of this county is reported to be 497 square miles; the population in 1860 was 14,469, or about 29 inhabitants to the square mile. The value of real estate by the U. S. census was greater by $1,379,130 than that taxed in 1860, and the value of personal property by the same census was $7,641,171 more than that taxed in the same year. The capital used in manufactures by the census was $19,680 in 1860, while the value taxed that year was $7,750, making a difference of $11,930. No report from the overseers of the poor for last year.

CHESTERFIELD COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total amt't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total amt't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	282000	$12 72	$ 893305 00	$ 3587178 00	$15056 19	$ 246076 00	$ 625730 00	$ 871806 00	$ 3487 30	$18544 49
1861, - - -	289806	-	884659 00	3558275 00	14233 82	260434 00	644150 00	904584 00	3618 37	17851 19
Increase, - -	7746	-	-	-	-	14358 00	18420 00	32778 00	131 07	
Decrease, - -	-	-	8646 00	28903 00	822 37	-	-	-	-	693 30

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No.	Value.
1860, -	1916	118	4733	2771	$ 231421	731	$ 51538	4176	$ 49753	13017	$ 39843	-	-	631	$ 22179	950	$ 2818	109	$15145
1861, -	1845	98	4629	2777	218684	751	50254	4766	57892	3474	8871	11887	$ 26225	660	22008	995	2719	109	14090
Increase, -	-	-	-	6	-	20	-	590	8139	-	-	-	-	29	-	45			
Decrease, -	71	20	104	-	12737	-	1284	-	-	-	-	-	-	-	471	-	99		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture, and other assessed property not included and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$10081	$176243	$478961	$2120	$1800	–	–	–	$1098072	$38945	–	–	–	$12775 03
1861, -	9921	158078	479840	450	12500	–	$12725	–	1077368	12695	$3253	–	–	11766 80
Increase, -														
Decrease, -	–	–	–	–	–	–	–	–	–	26250				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	183	$2[illegible] 00	40	$60 00	420	$420 00	30	$30 00	178	$5029 52	$37062 04

This county is estimated to contain 468 square miles, and its population in 1860 was 19,015, making 41 persons to the square mile. The town of Manchester is included in the limits of the county. Of real estate, $185,555 more was taxed than was reported in the census of 1860, while $5,775,536 less of personal property was taxed than was reported by the census. Of $2,276,024 reported by said census as the value of capital invested in manufactures, only $16,800 was taxed in 1860. Twenty white persons were provided for last year by the overseers of the poor.

CLARKE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the Lands	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	112577	$ 34 18	$ 502315 00	$ 3762781 75	$15052 21	$24425 00	$ 60550 00	$84975 00	$ 339 90	$ 15392 11
1861, - - -	110116	34 31	493414 00	3778146 26	15114 57	31275 00	54700 00	85975 00	343 90	15458 47
Increase, - -	–	13	–	15364 51	62 36	6850 00	–	1000 00	4 00	66 36
Decrease, - -	2461	–	8901 00	–	–	–	5850 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.																	
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	760	14	1834	2901	$161085	321	$25480	5051	$ 73910	14747	$ 12988	–	–	286	$10015	469	$ 2723	67	$ 7895
1861, -	746	16	1797	2932	158430	324	26380	5376	74615	8350	23125	8515	$ 25045	294	10195	508	2815	74	7635
Increase, -	–	2	–	31	–	3	900	322	705	–	–	–	–	8	180	39	92	7	
Decrease, -	14	–	37	–	5655	–	–	–	–	–	–	–	–	–	–	–	–	–	260

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not taxed and not exempt from taxation.	Am't of money, bonds and claims.	Am't of money, bonds and claims under control of court, &c.	Capital used in manufacturing for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 10837	$ 68750	$ 322283	$ 8861	$ 5745	-	-	-	$ 748762	$ 2410	$ 1122	$ 36	$ 450	$ 5993 99
1861, -	9980	70010	298693	2840	7350	-	$ 2785	$ 1000	720928	-	1740	-	27	5798 91
Increase, -	-	1260	-	-	1605	-	-	-	-	-	618			
Decrease, -	857	-	30590	6021	-	-	-	-	27834	2010	-	-	423	195 08

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	336	$ 52 50	18	$ 27 00	113	$ 113 00	17	$ 47 00	53	$ 1258 24	$ 23193 84

The area of this county is reported to be 225 square miles, and the population in 1860 was 7,146 persons, or about 31 to the square mile. The value of real estate taxed in this county in 1860 was $10,480 more than that reported in the census of that year, while the value of personal property reported by the same census was $2,522,135 greater than that taxed in 1860. Only $5,745 of capital used in manufactures was taxed in that year, while the census reported $71,500 as invested that year in that business by citizens of that county. No report for last year from overseers of the poor.

CLAY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	370378	70 cts.	$ 6425 00	$ 257179 12	$ 1104 22	$ 23 25	$ 1600 00	$ 1623 25	$ 6 49	$ 1110 71
1861, - - -	278920	80 "	8165 00	225420 07	905 07	23 25	1600 00	1623 25	6 49	911 56
Increase, - -	–	10 "	1740 00							
Decrease, - -	91458	–	–	31759 05	199 15	–	–	–	–	199 15

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	314	–	12	287	$ 13506	–	–	1364	$ 13488	3524	$ 4234	–	–	20	$ 199	165	$ 806	1	$ 50
1861, -	321	–	9	315	15590	2	65	1511	16169	1742	2006	3612	$ 4864	21	229	177	812		
Increase, -	7	–	–	28	2084	–	–	147	2681	–	–	–	–	1	30	12	6		
Decrease, -	–	–	3																

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$89	$10213	$9854	-	-	-	-	-	$52440	$515	-	-	-	$478 47
1861, -	90	8275	6933	-	-	-	$2269	$225	57527	-	-	-	-	502 56
Increase, -	1	-	-	-	-	-	-	-	5087	-	-	-	-	24 09
Decrease, -	-	1938	2921											

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	36	$37 50	-	-	24	$24 00	-	-	10	$170 14	$1820 82

The area of this county is reported to be 357 square miles; the population in 1860 was 1,787 persons, or about 5 to the square mile. The value of real estate taxed in 1860 was $78 448 more than the amount returned in the census of that year, and the value of personal property taxed in said year was $32,718 less than the value reported by the census. No capital used in manufacturing is reported either in the commissioner's books or in the census. Four white persons were provided for by overseers of the poor.

CRAIG COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	235768	$ 3 64	$ 86206 00	$ 859304 93	$ 3446 11	$ 4453 00	$ 17170 00	$ 21623 00	$ 102 89	$ 3549 00
1861, - - -	227666	3 85	–	853039 31	3408 18	4228 00	16600 00	20828 00	83 32	3491 50
Increase, - -	–	21								
Decrease, - -	8102	–	–	6265 62	37 93	225 00	570 00	795 00	19 57	57 50

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	6	3	215	1122	$ 77196	50	$ 3521	3444	$ 36243	7168	$ 10335	–	–	87	$ 1639	295	$ 1222	4	$ 550
1861, -	613	4	225	1114	73211	49	3418	3597	36685	3445	4214	5449	$ 1000	98	1559	318	1255	1	100
Increase, -	–	1	10	–	–	–	–	153	442	–	–	–	–	11	–	23	33		
Decrease, -	13	–	–	8	3985	1	103	–	–	–	–	–	–	–	80	–	–	3	450

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.										Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 283	$ 43873	$ 87511	-	-	-	-	-	$ 262376	-	-	-	-	$ 1823 18
1861, -	219	32896	82263	-	-	-	$ 8611	-	253431	-	-	-	-	1779 72
Increase, -														
Decrease, -	64	10977	5251	-	-	-	-	-	8945	-	-	-	-	43 46

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	87	$ 102 00	-	-	72	$ 72 00	6	$ 6 00	23	$ 468 93	$ 6021 11

The area of the county is 297 square miles; population in 1860, 3,553 persons, or about 12 to the square mile. The value of real estate taxed in this county in 1860 was $187 678 less than the value reported by the census of that year, and the value of personal property taxed was $492,451 less than the value of the same reported in the census. No capital used in manufacturing returned in commissioner's books nor census. No report last year from overseers of the poor.

CULPEPER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	233328	$ 13 27	$ 261285 00	$ 3095405 10	$ 12382 88	$ 109837 49	$ 63650 00	$ 173487 49	$ 698 86	$ 13081 74
1861, - - -	226961	13 44	293998 00	3063396 07	12277 63	37393 89	152480 00	189873 89	759 22	13043 76
Increase, - -	–	17	32713 00	–	–	–	88830 00	16386 40	60 36	
Decrease, - -	6367	–	–	26009 03	105 25	72443 60	–	–	–	37 98

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1133	74	3245	3503	$ 177177	305	$ 26135	11022	$ 134679	22477	$ 52883	–	–	312	$ 10479	594	$ 2638	81	$ 11010
1861, -	1169	58	3259	3637	173051	247	27385	10038	109630	14318	31713	11383	$ 22603	388	12794	656	2797	89	12110
Increase, -	36	–	14	134	–	–	1250	–	–	–	–	–	–	76	2315	62	159	8	1100
Decrease, -	–	16	–	–	4126	58	–	984	25049										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 10215	$ 102175	$ 391668	–	$ 10000	–	–	–	$ 928245	$ 14595	$ 3966	–	–	$ 9075 59
1861, -	10720	105004	507752	–	14600	$ 10000	$ 4990	$ 865	1046014	2840	4083	–	–	9377 89
Increase, -	505	2829	116084	–	4600	–	–	–	117769	–	117	–	–	302 30
Decrease, -	–	–	–	–	–	–	–	–	–	11755				

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	318	$ 353 50	20	$ 30 00	174	$ 174 00	34	$ 34 00	123	$ 4028 83	$ 26777 66

The reported area of this county is 400 square miles; the population in 1860 was 12,064 persons, or about 30 to the square mile. The value of real estate taxed in 1860 was less than the value of the same returned in the census of that year, by $2,287 824 and the value of personal property taxed was $5,374,922 less than that reported in said census. Of $99,725 capital invested in manufactures, only $10,000 was taxed in 1860. No report last year from overseers of the poor.

CUMBERLAND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	180148	$11 75	$531120 00	$2116963 33	$8466 11	$2685 00	$12975 00	$15660 00	$54 24	$8520 35
1861, - - -	276285	–	451470 00	2118175 08	8472 70	1635 00	11425 00	13060 00	52 24	8524 94
Increase, - -	96137	–	–	1211 75	6 59	–	–	–	–	4 59
Decrease, - -	–	–	76650 00	–	–	1050 00	1550 00	2600 00	2 00	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	699	86	3899	2057	$169639	413	$43765	3849	$47908	10349	$28166	–	–	337	$16700	342	$1667	95	$17175
1861, -	710	89	3834	2083	138455	440	39725	4494	46891	4622	10379	5571	$11444	305	14278	251	1476	88	14175
Increase, -	11	3	–	26	–	27	–	645											
Decrease, -	–	–	65	–	31184	–	4040	–	1017	–	–	–	–	32	2422	91	191	7	3000

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8792	$1190 82	$ 183243	–	–	–	–	–	$ 937357	$ 37050	–	$ 75	–	$ 9534 37
1861, -	8455	87077	396634	$16650	$1200	–	$ 21285	–	808050	6254	–	–	–	8536 34
Increase, -	–	–	–	–	–	–	–	–	129307					
Decrease, -	337	32005	86609	–	–	–	–	–	–	30796	–	–	–	998 03

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	144	$177 00	18	$ 27 00	117	$117 00	17	$17 00	68	$1832 82	$ 2170 82

The area of this county is reported to be 222 square miles; population in 1860, 9,961 inhabitants, or about 35 to the square mile. There was less in value of real estate taxed in 1860 than reported in the census of that year, by $595,238, and $6,367,993 less of personal property taxed than returned in the census. Of $42,500 invested in manufactures, only $1,200 was taxed in 1860. No report last year from the overseers of the poor.

DINWIDDIE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	329793	$ 7 81	$ 527267 00	$ 2572589 11	$ 9718 42					
1861, - - -	326267	–	527420 00	2444523 43	9778 15					
Increase, - -	–	–	153 00	–	59 73					
Decrease, - -	3526	–	–	128065 68						

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1037	108	3918	2118	$ 179147	558	$ 39710	7235	$ 60095	14489	$ 25311	–	–	365	$ 14911	389	$ 1691	71	$ 10495
1861, -	1060	105	4010	2302	170095	548	37687	7507	55933	4071	7769	16758	$ 30515	387	14565	431	1542	71	10390
Increase, -	23	–	92	184	–	–	–	272	–	–	–	–	–	22	–	42			
Decrease, -	–	3	–	–	9052	10	2023	–	4162	–	–	–	–	–	346	–	149	–	105

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 6409	$ 85935	$ 368607	$ 8550	$ 3300	-	-	-	$ 804161	$ 13015	$ 1100	-	-	$ 9159 92
1861, -	6556	83887	365370	21425	1250	-	$ 20	$ 3270	810776	4425	50	-	-	9124 91
Increase, -	-	-	-	12875	-	-	-	-	6615					
Decrease, -	353	2048	2237	-	2050	-	-	-	-	8590	1050	-	-	35 01

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	233	$ 245 50	19	$ 28 50	167	$ 167 00	17	$17 00	49	$ 737 31	$ 20073 65

The area of this county is reported to be 540 square miles, and the population in 1860 was 11,920 persons, or about 22 to the square mile. The value of real estate taxed in 1860 was $ 614,777 less than the value of the same reported in the census of that year, and the value of all personal property taxed the same year was $ 6,105,391 less than that returned in the census. The capital invested in manufactures was by the census $ 27,625; that taxed was only $ 3,300—difference, $ 24,325. Twenty-one white persons were provided for last year by overseers of the poor.

DODDRIDGE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	346184	$2 15	$21816 00	$741240 69	$2987 96	$6505 00	$11225 00	$17730 00	$70 92	$3058 88
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	935	1	17	1101	$49252	30	$1226	4448	$47039	7455	$9694	-	-	103	$1841	389	$1492	1	$50
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$25 00	$34130	$20313	-	-	-	-	-	$165220	$2352	-	-	-	$1449 23
1861, -														
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	131	$170 50	9	$13 50	121	$121 00	10	$10 00	47	$942 61	$5765 72

The area of this county is stated to be 340 square miles, and the population in 1860 was 5,203 persons, or about 15 to the square mile The value of real estate taxed in 1860 was $271,475 less than the value of the same reported in the census of that year, and the value of all personal property was $158,172 less than that returned in said census. No capital used in manufactures was taxed in that year, although $22,400 was reported in the census as the amount invested in that year by residents of the county. No returns for 1861. No report for last year from the overseers of the poor.

ELIZABETH CITY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	35138	$ 22 67	$ 210180 00	$ 796616 62	$ 3002 41	$ 72846 00	$ 172450 00	$ 245296 00	$ 970 59	$ 3973 00
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and j·nnets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	466	33	1273	749	$ 53845	181	$ 10443	2278	$ 21043	4422	$ 7783	–	–	197	$ 6832	226	$ 855	42	$ 5540
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3140	$ 63360	$ 178524	–	–	–	–	–	$ 351365	$ 8000	–	$ 985	$ 500	$ 3575 55
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	115	$ 147 00	19	$ 28 50	117	$117 00	7	$ 7 00	80	$ 2919 41	$ 10767 49

The area of this county is 87 square miles, and the population in 1860 was 5,798, making about 67 inhabitants to the square mile. The value of real estate owned by citizens of the county was ascertained to be $ 2,390,530 by the census of 1860, of which $1,041,912 was taxed in said year; and of $ 3,257,595 value of personal property by said census, only $351,365 was listed for taxation. No capital used in manufactures was reported either in the census or by the commissioners of the revenue. No returns have been received for the present year, in consequence, it is supposed, of the presence of the public enemy. No report for last year from overseers of the poor.

ESSEX COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	165441	$12 09	$ 31308 33	$ 2000609 75	$ 8018 01	$ 10800 00	$ 66850 00	$ 77650 00	$ 316 80	$ 8334 81
1861, - - -	162461	12 37	346937 00	2010960 98	8099 09	16900 00	66500 00	83400 00	333 60	8430 69
Increase, - -	–	28	315628 67	10351 23	81 08	6100 00	–	5750 00	16 80	95 88
Decrease, - -	2980	–	–	–	–	–	350 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	734	127	3921	1778	$ 139252	483	$ 31480	5516	$ 57714	9846	$ 25349	–	–	303	$11645	387	$1 07	72	$10185
1861, -	740	128	3873	1796	124586	490	27929	5376	49258	3458	7238	7651	$16909	302	11062	384	1204	73	8517
Increase, -	6	1	–	18	–	7	–	–	–	–	–	–	–	–	–	–	–	1	
Decrease, -	–	–	48	–	14666	–	3550	140	8456	–	–	–	–	1	583	3	103	–	1668

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 10709	$ 90276 50	$ 6,9251	$ 34688	$ 600	-	-	-	$ 1062157	$ 24032	$ 20205	$ 146 85	$ 100	$ 11344 35
1861, -	9410	76719 00	661324	-	3830	-	$ 5574	$ 2300	1005861	125	13453	600 00	100	10713 31
Increase, -	-	-	12072	-	3230	-	-	-	-	-	-	453 15		
Decrease, -	1299	13557 50	-	-	-	-	-	-	56596	23907	6752	-	-	631 04

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	141	$ 176 00	9	$ 13 50	99	$ 99 00	18	$ 18 00	73	$ 2158 84	$ 22344 50

The area of this county is reported to be 307 square miles and the population in 1860 was 10,469, making about 34 persons to the square mile. The value of real estate owned by residents of the county was reported to be $3,651,663 by the census, or $1,573 404 greater than that listed for taxation in 1860, and the value of the personal property was $5 867,891 more than that taxed in 1860. Only $600 of capital used in manufacturing was taxed in that year, while the census returns report $8,900 as invested in that business in that year. No report last year from overseers of the poor.

FAIRFAX COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, including buildings.	Total am't of tax on lands and buildings	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	262419	$ 16 65	$ 1562650 00	$ 4370060 00	$ 17480 24	$ 12315 00	$ 32615 00	$ 44930 00	$ 179 72	$ 17659 96
1861, - - -	252027	19 76	1602185 00	4980987 73	17055 17	9760 00	37615 00	47375 00	183 30	17238 47
Increase, - -	–	3 11	39535 00	610927 73	–	–	5000 00	2445 00	3 58	
Decrease, - -	10392	–	–	–	425 07	2555 00	–	–	–	421 49

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jenneys.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1924	116	1607	3010	$197850	514	$ 29525	6820	$ 98510	9878	$ 22695	–	–	301	$ 10735	501	$ 1475	49	$ 7440
1861, -	1997	116	1611	3092	194485	610	32835	7169	100675	3175	7170	6358	$ 16315	337	11940	599	1435	54	7620
Increase, -	73	–	4	82	–	96	3310	349	2165	–	–	–	–	36	1205	–	–	5	180
Decrease, -	–	–	–	–	3375	–	–	–	–	6703	15525	–	–	–	–	2	40		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 6000	$ 145225	$ 250970	-	$ 33770	-	-	-	$ 804195	$ 1675	$ 8518	$ 150	-	$ 7781 40
1861, -	5670	145895	344275	-	25900	-	$ 4775	-	899020	78	5855	-	-	7688 06
Increase, -	-	670	93305	-	-	-	-	-	94825					
Decrease, -	330	-	-	-	7870	-	-	-	-	21597	2652	-	-	93 34

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax	No	Tax.	No.	Tax	No.	Tax.	No.	Tax.	
1860,	373	$ 403 50	20	$ 30 00	332	$ 332 00	33	$ 33 00	192	$ 2733 90	$ 28973 76

The area of this county is 444 square miles, and the population by the census of 1860 was 11,835, or 26 persons to the square mile. The value of real estate taxed in 1860 exceeds the value reported in the census by $501,883, but the value of personal property taxed in said year was $2,466,119 less than the value of the same as returned in the census. No capital invested in manufactures was reported in said census, while $33,770 of such capital was listed for taxation that year. Although there is shown a large increase in the value of real estate for the present year, the tax is considerably less than it was last year. This must arise from the fact that a large amount of property belonging to rail roads, though continued in this table as subjects of value, is exempted from taxation under the general revenue laws.

FAUQUIER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	403970	$ 21 80	$1035338 00	$ 8805927 00	$ 35223 94	$126613 00	$ 329500 00	$ 456113 00	$1824 45	$ 37048 39
1861, - - -	403168	21 10	1038243 00	8806187 64	35225 00	122253 00	338450 00	460703 00	1842 81	37067 81
Increase, - -	–	–	2905 00	260 64	1 06	–	8950 00	4690 00	18 36	19 42
Decrease, - -	802	70	–	–	–	4360 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2272	128	5025	6546	$ 357088	469	$ 42575	26342	$ 437105	40753	$ 92728	–	–	585	$ 21837	1112	$ 4637	144	$ 20480
1861, -	2312	141	5016	6764	361099	551	46619	24932	399701	25696	61328	18959	$ 42 70	666	22931	1249	4838	145	18130
Increase, -	40	13	–	218	4011	82	4044	–	–	–	–	–	–	81	1094	137	201	1	
Decrease, -	–	–	9	–	–	–	–	1410	37404	–	–	–	–	–	–	–	–	–	2350

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$20382	$225165	$1343954	$450	$12450	-	$25	-	$2578876	$7561	-	$60	-	$18522 05
1861, -	22002	213832	1194883	136171	13950	-	6264	-	2544018	5383	-	-	-	18281 63
Increase, -	1620	-	-	135721	1500	-	6239							
Decrease, -	-	11333	149071	-	-	-	-	-	34858	2178	-	-	-	240 42

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	540	$584 50	66	$99 00	312	$312 00	41	$41 00	190	$5677 20	$62284 14

The area of this county is reported to be 688 square miles, and the population in 1860 was 21,704, or about 31 persons to the square mile. The value of real estate taxed in 1860 was $3,265,313 greater than that returned by the census that year while the value of personal property taxed was $4,481,171 less than the value of the same as returned in the census. Out of $211,575 reported in the census as capital used in manufactures, only $12,450 were taxed in 1860, leaving $199,125 to be accounted for. No report last year from overseers of the poor.

FAYETTE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total amt. of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	605153	$ [illegible]	$ 98076 00	$ 909019 26	$ 3678 06					
1861, - - -	617932	–	103695 00	910550 25	3659 49					
Increase, - -	12779	–	5619 00	1531 99						
Decrease, - -	–	–	–	–	18 57					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1115	–	127	1250	$ 59925	43	$ 3780	4740	$ 46060	11130	$ 12298	–	–	150	$ 2825	176	$ 2979	5	$ 1100
1861, -	1177	–	124	1288	65156	52	3842	4345	45384	5572	5909	8289	$ 9745	131	2339	517	2835	4	407
Increase, -	62	–	–	38	5231	9	62	–	–	–	–	–	–	–	–	341			
Decrease, -	–	–	3	–	–	–	–	395	676	–	–	–	–	19	486	–	144	1	693

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not taxed and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1859, -	$ 120	$ 12820	$ 12896	-	$ 4355	-	-	-	$ 219158	$ 1020	-	-	-	$ 1931 17
1861, -	240	37956	55517	-	3800	-	$ 8981	$ 300	242411	-	-	-	-	2060 07
Increase, -	120	-	12621	-	-	-	-	-	23253	-	-	-	-	128 90
Decrease, -	-	4864	-	-	555	-	-	-	-	-	-	-	-	-

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax.	No	Tax	No.	Tax.	
1860,	111	$ 150 50	2	$ 3 00	118	$ 118 00	2	$ 2 00	68	$ 759 28.	$ 6642 01

The area of this county is reported at 1,600 square miles, and the population in 1860 was 5,997, or about 4 persons to the square mile. The value of real estate, according to the last census, was $1,409,657, of which $909,019 26 was taxed, leaving $500,638 not taxed in 1860; and $258,992 more of personal property appears in the census returns of that year than was listed for taxation. Only $1,355 of capital used in manufactures was assessed in said year, while the census returned $35,700 55 invested in manufactures. The tax on lands this year is less than the tax in 1860, although the value of lands and buildings is increased. No report for last year from overseers of the poor.

FLOYD COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	219813	$3 85	$84011 00	$855542 39	$3508 78	$10116 00	$25140 00	$35256 00	$141 04	$3619 82
1861, - - -	260283	3 32	82042 00	865279 50	3461 11	24723 00	7419 00	32142 00	128 56	3600 50
Increase, - -	40470	–	–	9737 11	–	14607 00				
Decrease, - -	–	53	1969 00	–	47 67	–	17721 00	3114 00	12 48	49 32

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No	Value.
1860, -	1351	2	224	1644	$86881	58	$3445	5962	$47411	16519	$18718	–	–	93	$1780	174	$1569	1	$300
1861, -	1471	2	244	1710	77047	78	3853	6427	49456	7548	7829	12077	$13690	101	1462	541	1140	2	320
Increase, -	120	–	20	66	–	20	408	465	2045	–	–	–	–	8	–	67	–	1	20
Decrease, -	–	–	–	–	9834	–	–	–	–	–	–	–	–	–	318	–	429		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate &c.	Value of household and kitchen furniture and other articles not taxed and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$ 54123	$ 88727	-	$ 2200	-	-	-	$ 305154	$ 3901	-	-	-	$ 2626 22
1861, -	$ 15	47258	66353	-	500	-	$ 2345	$ 100	271282	-	-	-	-	2567 71
Increase, -														
Decrease, -	-	6865	22374	-	1700	-	-	-	33872	-	-	-	-	58 51

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	259	$ 313 50	2	$ 3 00	185	$ 185 00	18	$ 18 00	47	$ 835 90	$ 7631 53

This county is reported to contain 477 square miles. The population in 1860 was 8,236, or about 17 persons to the square mile. The value of real estate owned in the county was $ 493,498 more than the value taxed in 1860, and the value of personal property was $ 673,198 greater. Only $ 2,200 of capital used in manufactures was taxed in that year, while the census returned $11,515 as invested by citizens of the county in that business. With an increase of four per cent. or 66 in number of the horses taxed, the commissioner has valued the whole number at $ 9,831 less in 1861 than in 1860. Eleven white persons were provided for last year by overseers of the poor.

FLUVANNA COUNTY.

REAL ESTATE

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, including buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	181043	$ 11 67	$ 481296 00	$ 2113382 00	$ 8456 93	$ 13043 00	$ 25425 00	$ 38468 00	$ 153 87	$ 8610 80
1861, - - -	179539	12 02	467135 50	2158952 51	8448 89	21033 00	26375 00	47408 00	189 65	8638 54
Increase, - -	–	35	–	45570 51	8 04	7990 00	950 00	8940 00	35 78	27 74
Decrease, - -	1504	–	14150 50							

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1123	63	2877	2107	$164516	475	$ 33785	4971	$ 59951	7995	$ 19215	–	–	258	$ 9176	528	$ 2813	16	$ 520
1861, -	1146	56	2883	2115	148291	466	33306	4952	57888	2814	5843	8222	$ 17768	267	9241	615	2745	46	7005
Increase, -	23	–	6	8	–	–	–	–	–	–	–	–	–	9	68				
Decrease, -	–	7	–	–	16225	9	3479	19	2063	–	–	–	–	–	–	13	68	–	615

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4772	$ 104882	$ 385512	–	$ 6000	–	–	–	$ 801182	$ 9159	–	–	$ 300	$ 7805 62
1861, -	4746	86498	353882	$ 12319	1525	–	$ 2005	–	753155	2200	–	–	–	7479 38
Increase, -														
Decrease, -	26	18384	31630	–	4475	–	–	–	48027	6959	–	–	–	326 24

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	158	$182 00	7	$10 50	142	$142 00	14	$ 14 00	69	$ 2190 56	$18955 48

The area of this county is reported to be 280 square miles, and the population by census of 1860, 10,353, making 37 persons to the square mile. The value of real estate reported by the U. S. census of 1860, exceeded that taxed in the same year, by $395,376, and the value of personal property owned by residents of the county in 1860 exceeded, by the census of that year, the amount taxed, by $4,958,697. The value of slaves, which are taxed separately, will not account for the large difference in the two valuations. Only $6000 of capital used for manufacturing purposes are taxed in 1860, while the census of that year reports $125,940 as invested by the citizens of the county in that business. There is a general increase in the valuation of real estate and a like decrease in the value of personal property since last year, the taxes on personal property, as shown above, being $326 24 less this year than last. No report last year from overseers of the poor.

FRANKLIN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	439194½	$ 5 55	$ 358270 26	$ 2438079 82	$ 9753 70	$ 3508 00	$ 18025 00	$ 21533 00	$ 86 13	$ 9839 83
1861, - - -	443875	5 62	363520 01	2494545 66	10293 64	4033 00	17500 00	21533 00	86 13	10379 77
Increase, - -	4680½	07	5249 75	56466 84	539 94	525 00	–	–	–	539 94
Decrease, - -	–	–	–	–	–	–	525 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2737	22	3330	4122	$ 257074	239	$ 23059	13112	$ 89241	25034	$ 31407	–	–	274	$ 11458	686	$ 2229	10	$ 1970
1861, -	2904	24	3394	4098	224527	350	21319	12139	84269	9182	9622	20326	$ 28022	327	12926	759	2383	14	2285
Increase, -	167	2	64	–	–	111	–	–	–	–	–	–	–	53	1468	73	154	4	315
Decrease, -	–	–	–	24	32547	–	1740	973	4972										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 1634	$ 175487	$ 550862	$ 10920	$ 79284	$ 3130	–	–	$ 1237755	$ 2327	–	–	–	$ 11194 19
1861, -	1692	142528	489330	37045	55705	4000	$ 21589	$ 150	1137392	–	–	–	–	10969 33
Increase, -	58	–	–	26125	–	870								
Decrease, -	–	32959	61532	–	23579	–	–	–	100363	–	–	–	–	224 86

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	375	$ 438 00	9	$ 13 50	252	$ 252 00	29	$ 29 00	53	$ 2230 92	$ 23997 44

The area of this county is estimated to be 772 square miles, and the population was 20,098 in 1860, or about 26 inhabitants to the square mile. The value of real estate, as ascertained by the census of 1860, exceeds that taxed in the same year, by $2,410,479, and the value of personal property by the same census exceeds the value listed for taxation, by $5,444,451. The value of capital invested in manufactures by the same census exceeds that taxed in 1860, by $70,416. Thirty-four white and two colored persons were provided for last year by overseers of the poor.

FREDERICK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	263524	$17 00	$705540 00	$4480995 00	$17893 37	$378170 00	$868870 00	$1247040 00	$4988 16	$22881 53
1861, - - -	243630	18 17	711506 00	4427520 44	17749 91	374045 00	877470 00	1251515 00	5005 66	22772 48
Increase, - -	-	1 17	5966 00	-	-	-	8600 00	4475 00	17 50	109 05
Decrease, - -	19894	-	-	53474 56	143 46	4025 00	-	-	-	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2591	197	1174	4769	$290786	598	$43063	9042	$106864	19133	$50250	-	-	792	$21275	1642	$6858	110	$15430
1861, -	2649	94	1166	4933	284545	634	41492	8922	104732	16200	25634	12342	$33444	843	22716	1726	6854	112	14980
Increase, -	58	-	-	164	-	36	-	-	-	-	-	-	-	51	1441	84	-	2	
Decrease, -	-	103	8	-	6241	-	1571	120	2132	8933	24616	-	-	-	-	-	4	-	450

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 12878	$ 269599	$ 743635	$ 27265	$ 166185	-	-	-	$ 1754088	$ 41406	$ 4912	$ 2513	-	$ 12008 50
1861, -	12942	244869	796822	46457	165015	$ 304480	$ 20713	-	2127293	15570	5817	2621	-	12895 92
Increase, -	64	-	53187	19192	-	-	-	-	373205	-	875	108	-	887 42
Decrease, -	-	24730	-	-	1170	-	-	-	-	25836				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	342	$ 356 00	27	$ 40 50	138	$ 138 00	22	$ 22 00	346	$ 7221 65	$ 42678 18

The area of this county, including the corporation of Winchester, is estimated at 625 square miles. The population in 1860 was 16,547, or about 26 inhabitants to the square mile. The value of real estate reported by the census of 1860 exceeds the value taxed in said year, by $1,112,403, and the value of personal property, according to said census, was $3,249,873 more than the value taxed in the same year. The capital invested in manufactures was also $107,095 greater by the census than the amount taxed. What has caused the decrease in the quantity of land? It would appear that an old, staid county like this should remain quite or nearly the same. No report last year from overseers of the poor.

GILES COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	268538	$4 31	$121956 00	$1157861 84	$4631 19	$7282 50	$39480 00	$46762 50	$187 05	$4818 24
1861, - - -	270285	4 32	120645 00	1168445 05	4674 03	7927 50	39455 00	47632 50	190 15	4865 18
Increase, - -	1747	01	–	10584 21	42 84	645 00	–	870 00	2 10	46 94
Decrease, - -	–	–	1311 00	–	–	–	25 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1174	12	444	1954	$112380	96	$7095	6202	$57349	15344	$18337	–	–	161	$3782	432	$2178	16	$2490
1861, -	1194	13	438	2014	101700	95	6160	6111	56028	7337	7434	10382	$16119	177	3537	424	2030	16	2345
Increase, -	20	1	–	60	–	–	–	–	–	–	–	–	–	16					
Decrease, -	–	–	6	–	10680	1	935	91	–	–	–	–	–	–	245	8	148	–	155

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 555	$ 60153	$ 124641	–	$ 1775	–	–	–	$ 390735	$ 1400	–	–	$ 525	$ 3093 04
1861, -	690	50713	117376	–	1000	–	$ 858	–	373820	1400	–	–	600	3043 48
Increase, -	135	–	–	–	–	–	–	–	–	–	–	–	75	
Decrease, -	–	9440	7265	–	775	–	–	–	16915	–	–	–	–	49 56

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	176	$ 213 50	1	$ 1 50	90	$ 90 00	–	–	57	$ 1191 23	$ 9410 51

The area of this county, as reported, is 600 square miles. The population by the census of 1860 was 6,883, making a little over 11 persons to the square mile. The value of real estate by the census exceeds that listed for taxation in 1860 by $615,426, and the value of personal property taxed in 1860 was $1,089,174 less than the value of the same returned by the census. The capital invested in manufactures, according to the census, was $46,875 more than that taxed in said year. Twenty-two white persons were provided for last year by overseers of the poor.

GILMER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	523226	$1 44	$ 3059 21	$ 756436 25	$ 3027 25	$ 4026 25	$17070 00	$ 21096 25	$ 84 81	$ 3112 06
1861, - - -	517084	1 07	53890 00	754193 82	3018 01	4051 00	17070 00	21121 00	84 56	3102 57
Increase, - -	–	–	–	–	–	24 75	–	24 75		
Decrease, - -	6142	37	–	2242 43	9 24	–	–	–	25	9 49

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	644	2	21	812	$ 41293	48	$ 2490	3329	$ 35836	6254	$ 7835	–	–	98	$1314	262	$1043	1	$ 200
1861, -	693	–	28	878	4598	35	2265	3418	38106	3787	4412	4895	$ 7417	94	1045	23[illegible]	923	2	400
Increase, -	49	–	7	66	405	–	–	89	2270	–	–	–	–	–	–	–	–	1	200
Decrease, -	–	–	–	–	–	13	225	–	–	–	–	–	–	4	269	24	120		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$28410	$43086	$391	-	-	-	-	$161522	$1601	-	-	-	$1199 22
1861, -	-	28594	44950	-	-	-	$2562	-	175772	300	-	-	-	1299 21
Increase, -	-	184	1864	-	-	-	-	-	14250	-	-	-	-	99 99
Decrease, -	-	-	-	-	-	-	-	-	-	1301				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	85	$94 50	1	$1 50	67	$67 00	4	$4 00	30	$397 50	$4875 78

This county is estimated to contain 1,110 square miles. The population, according to the census of 1860, was 3,759, making a little over 3 inhabitants to the square mile. The value of real estate on which taxes were paid in 1860 was $10,890 more than the value of the same returned in the U. S. census of that year, while the value of personal property taxed in said year is $184,925 less than that returned in said census. No amount of capital used in manufactures was taxed in 1860, while the census reported $27,620 as invested in that business by residents of the county. This is one of the few counties in Northwestern Virginia from which the commissioners of the revenue have made returns for the current year; and, as appears above, there is a small loss in the tax on real estate, but a considerable gain in the tax on personal subjects since the returns of 1860. No report last year from overseers of the poor.

GLOUCESTER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	134587	$ 14 29	$ 530036 00	$1924210 42	$7696 84	–	–	$126 67	$ 0 51	$ 7697 35
1861, - - -	134318	14 41	541763 00	1936115 21	7743 96	–	–	126 67	0 51	7744 47
Increase, - -	–	12	11727 00	11904 79	47 12	–	–	–	–	47 12
Decrease, - -	269									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	917	88	3038	1454	$103590	542	$ 32220	5510	$ 48915	11291	$23185	–	–	225	$ 8610	340	$ 1026	53	$ 7230
1861, -	891	93	3053	1430	98900	524	31335	5594	48055	2630	5500	9277	$ 7855	231	8420	330	1010	54	7005
Increase, -	–	5	15	–	–	–	–	84	–	–	–	–	–	6	–	–	–	1	
Decrease, -	26	–	–	24	4690	18	885	–	860	–	–	–	–	–	190	10	16	–	225

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$13825	$123245	$352800	-	$2800	$6400	-	-	$723846	$2105	$3570	-	-	$7702 32
1861, -	13940	88415	303630	-	2950	-	$24750	$1575	653340	-	3819	-	-	7318 76
Increase, -	115	-	-	-	150	-	-	-	-	-	249			
Decrease, -	-	34830	49170	-	-	-	-	-	70506	-	-	-	-	383 56

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	214	$306 00	10	$15 00	103	$103 00	17	$17 00	116	$3524 44	$19365 11

This county contains 301 square miles, as certified to the U. S. marshal in 1860, and the population in that year was 10,956 persons, or about 36 to the square mile. The real estate owned in the county, according to the census of 1860, was $2,585,441, and that taxed in the same year was $1,924,336, or a difference of $661,105. The value of personal property taxed the same year was $4,016,843 less than the value returned in the census. The capital used in manufactures was taxed to the amount of $2,800 only, while $92,890 was the value of such capital owned by citizens of the county, according to the census. There is a great falling off in the amount of taxes on personal property this year, as compared with last. No report for last year from overseers of the poor.

GOOCHLAND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	175800	$ 14 94	$ 412746 54	$ 2626997 95	$ 10509 72					
1861, - - -	178688	15 08	415065 00	2695811 35	10788 86					
Increase, - -	2888	14	2319 00	68813 40	279 14					
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	868	125	3507	2388	$ 212870	374	$ 34060	5145	$ 66580	9767	$ 24635	–	–	291	$ 11270	401	$ 2555	50	$ 9975
1861, -	847	133	3539	2378	198780	400	34000	5084	63060	3957	9390	8122	$ 19325	274	10405	407	2505	53	9875
Increase, -	–	8	32	–	–	26	–	–	–	–	–	–	–	–	–	6	–	3	
Decrease, -	21	–	–	10	14090	–	60	61	3520	–	–	–	–	17	865	–	50	–	100

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$11385	$ 88585	$ 418470	$ 400	$ 2200	–	–	–	$ 882985	$ 12225	$ 9250	–	–	$ 9498 65
1861, -	12330	81170	383405	500	2800	–	$ 8100	–	835645	900	9966	–	–	9046 78
Increase, -	945	–	–	100	600	–	–	–	–	–	716			
Decrease, -	–	7415	35065	–	–	–	–	–	47340	11325	–	–	–	451 87

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	105	$ 125 50	18	$ 27 00	168	$ 168 00	12	$ 12 00	65	$ 2162 05	$ 22502 92

The area of this county is reported to be 272 square miles, and the population in 1860 was 10,656, or more than 39 persons to the square mile. The value of real estate by the census of 1860 was $2,786,886, and the amount taxed was $2,626,997, a difference of $159,889 only. The value of personal property by the census of 1860 was $5,319,197, and the value of the same taxed in the same year was only $882,985, or a difference of $4,466,212 in the two valuations. Only $2,200 value of capital used in manufactures in 1860 was taxed, while $79,475 was reported by the census of that year as the value invested in manufactures. There is a large decrease in the tax on personal property since 1860, but a considerable increase in the tax on real estate. Fifty-six white and eight colored persons were provided for last year by overseers of the poor.

GRAYSON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of build'ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	538933	$ 1 89	$ 109253 53	$ 1017767 10	$ 4090 38	$ 5580 00	$ 14305 00	$ 18885 00	$ 75 54	$ 4165 92
1861, - - -	546552	–	108921 00	999583 97	4097 11	4756 00	14705 00	19461 00	77 81	4174 95
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1385	5	280	2130	$ 102580	97	$ 3680	7169	$ 47165	21379	$ 21100	–	–	93	$ 1560	391	$ 1906		
1861, -	1511	5	294	2251	111499	99	3700	7302	53075	10336	10247	15693	$ 14836	154	2116	423	2102	2	$ 330
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 125	$ 42646	$ 57675	-	$ 900	-	-	-	$ 279337	$ 1300	-	-	-	$ 2581 35
1861, -	175	45068	71070	$ 800	750	-	$ 3935	$ 850	320568	200	-	-	-	2851 41
Increase, -	-	-	-	-	-	-	-	-	-	-	-	-	-	270 06
Decrease, -	-	-	-	-	-	-	-	-	-	1100				

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	145	$ 156 50	6	$ 9 00	144	$ 144 00	9	$ 9 00	49	$ 914 20	$ 7979 97

The area of this county is reported to be 720 square miles, and the population in 1860 was 8,252 persons, or about 11 to the square mile. The value of real estate taxed in 1860 was $428,286 less than the value of the same as returned by the U. S. census, and the value of personal property was $862,593 more by the census than that listed for taxation in said year. The census reported $23,600 as the amount of capital invested in manufactures, but only $900 was listed for taxation. Six white persons were provided for last year by overseers of the poor.

GREENBRIER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	844920	$ 3 88	$ 640477 00	$ 3283006 32	$ 13154 08	$ 55628 00	$ 173018 00	$ 228286 00	$ 913 14	$ 14067 22
1861, - - -	573454	-	792502 00	3244046 41	12978 95	57283 00	173008 00	230291 00	921 14	13900 09
Increase, - -	-	-	152025 00	-	-	1655 00	-	2005 00	8 00	
Decrease, - -	271466	-	-	38959 88	175 13	-	10 00	-	-	167 13

PERSONAL PROPERTY

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2240	38	996	4498	$ 307391	331	$ 35027	14315	$ 255643	22268	$ 36491	-	-	534	$ 17748	1277	$ 8675	43	$ 9630
1861, -	2252	32	984	4734	321838	355	35767	13487	247027	16203	24749	10749	$ 23642	557	18063	1325	8213	46	9570
Increase, -	12	-	-	236	13447	24	740	-	-	-	-	-	-	23	315	48	-	3	
Decrease, -	-	6	12	-	-	-	-	828	8616	6065	11742	-	-	-	-	-	462	-	60

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture, and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4111	$ 191141	$ 914465	–	$ 27155	$ 1525	–	–	$ 1809005	$ 20162	$ 6410	$ 36 48	–	$ 11093 03
1861, -	4453	164332	899383	$ 10663	31174	100	$ 99976	$ 3570	1902530	7320	10929	–	–	11429 59
Increase, -	339	–	–	–	3019	–	–	–	93525	–	4518	–	–	336 56
Decrease, -	–	26809	15082	–	–	1425	–	–	–	12842				

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	261	$ 299 00	32	$ 48 00	227	$ 227 00	20	$ 20 00	174	$ 5108 77	$ 30863 02

The area of this county is reported to be 1,296 square miles, and the population in 1860 was 12,210, or 9 persons to the square mile. The value of real estate returned by the census of 1860 exceeds that taxed, by $2,026,326, and the value of personal property ascertained by the census was $1,042,095 more than the value of the same taxed in 1860. There was a very small difference between the amount of capital invested in manufactures according to the census and the am't taxed in the same year—$28,000 by the census and $27,155 listed for taxation in this county. Fifty-nine white and five colored persons were provided for last year by overseers of the poor

GREENE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, including buildings.	Total am't of tax on lands and buildings.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	106390	$ 8 57	$ 93263 00	$ 911988 18	$ 3647 77	$ 10520 00	$ 32825 00	$ 43345 00	$ 173 28	$ 3821 05
1861, - - -	106156	8 63	94455 00	916335 37	3665 38	10520 00	32825 00	43345 00	173 38	3838 76
Increase, - -	–	06	1192 00	4347 19	17 61	–	–	–	10	17 71
Decrease, - -	234									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	631	2	981	1254	$ 61540	82	$ 5960	2473	$ 23780	6288	$ 10095	–	–	129	$ 3060	221	$ 1105	8	$ 1115
1861, -	649	1	997	1301	56995	99	6190	2477	21617	1772	3041	5336	$ 7659	134	3200	205	964	9	1235
Increase, -	18	–	16	47	–	17	230	4	–	–	–	–	–	5	140	–	–	1	120
Decrease, -	–	1	–	–	4545	–	–	–	2163	–	–	–	–	–	–	16	141		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of house-hold and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 1030	$ 33835	$ 228160	-	$ 2285	-	-	-	$ 371965	$ 1540	-	-	-	$ 3183 66
1861, -	905	29874	220686	-	6370	-	$ 470	$ 500	359706	384	-	-	-	3160 06
Increase, -	-	-	-	-	4085									
Decrease, -	125	3961	7474	-	-	-	-	-	12259	1156	-	-	-	23 60

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	68	$77 00	-	-	61	$61 00	10	$10 00	38	$660 67	$7813 38

The area of this county is reported to be 200 square miles, and the population in 1860 was 5,025, or about 25 persons to the square mile. The value of real estate, according to the census of 1860, was $230,205 more than the value of the same taxed, and the value of personal property returned by the census was $1,592,983 more than the value of the same taxed in said year. Of $13,700 capital invested in manufactures, only $2,285 was taxed. No report last year from overseers of the poor.

GREENESVILLE COUNTY.

REAL ESTATE

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	184983	$ 4 44	$186677 00	$ 796912 00	$ 3112 54	$ 2605 00	$ 21450 00	$ 24055 00	$ 96 22	$ 3208 76
1861, - - -	184079	4 33	185507 00	797456 08	3001 32	2505 00	21550 00	24055 00	96 22	3097 54
Increase, - -	–	–	–	544 08	–	–	100 00			
Decrease, - -	904	11	1170 00	–	111 22	100 00	–	–	–	111 22

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	381	25	2213	1183	$ 88735	240	$ 20620	4131	$ 24397	11495	$14090	–	–	128	$ 6965	107	$530	37	$ 6060
1861, -	419	51	2280	1220	81836	262	17845	4103	24461	2033	2038	11307	$17068	132	6543	173	505	28	3470
Increase, -	38	26	67	37	–	22	–	–	64	–	–	–	–	4	–	66			
Decrease, -	–	–	–	–	6899	–	2775	28	–	–	–	–	–	–	422	–	25	9	2590

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not nam'd and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3838	$ 45162	$ 227953	–	–	–	–	–	$ 438350	$ 450	–	–	–	$ 4761 46
1861, -	3865	44017	263067	–	–	–	–	$ 1200	465920	250	–	–	–	4936 89
Increase, -	27	–	35114	–	–	–	–	–	27570	–	–	–	–	232 43
Decrease, -	–	1145	–	–	–	–	–	–	–	200				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	23	$ 27 00	12	$18 00	36	$ 36 00	21	$ 21 00	32	$589 17	$ 8664 39

The area of this county is represented to be 325 square miles, and the population by the census of 1860 was 6,374 persons, or about 19 to the square mile. The value of real estate reported by the census of 1860 was $503,527 more than that returned for taxation in the same year. The value of personal property taxed in 1860 was $3,768,056 less than the value returned in the census of that year. The value of $70.875 invested in capital used in manufactures, was reported by the census, and none taxed in 1860. Forty white and two colored persons were provided for last year by overseers of the poor.

HALIFAX COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	516192	$ 10 04	$ 712225 00	$ 5180704 10	$ 20748 82	$ 3093 50	$ 18800 00	$ 21893 50	$ 87 58	$ 20836 40
1861, - - -	266970	8 98	462105 06	2386329 92	9545 04	1790 00	11600 00	13390 00	53 54	9598 58
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2477	130	8696	5245	$ 385369	1005	$ 87305	13168	$ 122048	25562	$ 45140	–	–	794	$ 30131	714	$ 3434	111	$ 18390
1861, -	1140	46	3908	2247	148975	423	33695	6017	45875	4438	8085	11325	$ 18175	244	9645	76	445	46	7455
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 26486	$ 216862	$ 1663901	$ 852	$ 37050	–	–	–	$ 2636968	–	$ 23823	$ 500	$ 2571	$ 25587 41
1861, -	8235	82740	620660	–	10000	–	$ 2600	–	996585	$ 1500	1380	500	200	9777 08
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	329	$ 399 00	46	$ 69 00	210	$ 210 00	59	$ 59 00	149	$ 4472 11	$ 51632 92

The area of this county is 794 square miles, and the population in 1860 was 26,521 inhabitants, or about 33 to the square mile. The value of real estate by the census was $7,154,009; that taxed in 1860 was $5,202,597, or $1,951,412 less than the value returned in the census. There was the value of $11,700,940 more of personal property, as reported in the census of 1860, than was assessed for taxation in the same year. There was also $110,835 invested in manufactures, according to the census, more than was taxed in 1860. No report last year from overseers of the poor.

HAMPSHIRE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	617849	$5 94	$632094 00	$3669538 86	$13987 39	$92507 00	$196397 00	$288904 00	$1065 56	$15052 95
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2635	28	729	4888	$251875	292	$17877	13770	$228923	26053	$51946	–	–	464	$9710	1347	$3847	19	$3205
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest of profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3655	$ 148645	$ 321333	$ 10605	$ 27827	$ 2400	–	–	$ 1082218	$ 13852	$ 355	–	–	$ 7567 88
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	280	$ 304 00	19	$ 28 50	214	$ 214 00	26	$ 26 00	150	$ 3663 12	

The area of this county is said to be 1,800 square miles, and the population in 1860 was 13,913 persons, or nearly 8 to the square mile. The value of all real estate owned in the county, according to the census of 1860, was $7,451,215, of which $3,958,442 in value was taxed: and the value of personal property by the same census was $1,512,528 more than the value taxed; and the value of capital invested in manufactures by the same census was $188,383 more than the value of the same reported for taxation in 1860. There were 117 white and 4 colored persons provided for by overseers of the poor of this county during last year.

HANCOCK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	51818½	$ 17 35	$ 142287 00	$ 898862 79	$ 3341 11	$ 26515 50	$ 37092 00	$ 63607 50	$ 254 43	$ 3595 54
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	884	–	1	1202	$ 59875	130	$ 6105	2684	$ 27605	21079	$ 32204	–	–	158	$ 3520	506	$ 1390	10	$ 1550
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 45	$ 33762	$ 96165	-	-	-	-	-	$ 262221	$ 350	-	-	$ 100	$ 1765 03
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	68	$ 75 50	4	$ 6 00	151	$151 00	5	$ 5 00	34	$ 471 00	$ 6069 07

This county is estimated to contain about 90 square miles, and the population in 1860 was 4,445, or nearly 49 persons to the square mile. The counties of Brooke and Hancock were surveyed by Wm. Jones, Esq. of Wellsburg, who reported the joint area of the two counties at 189½ square miles. The supposed area of each of these counties is assumed from a comparison of the quantities of land taxed in each. The value of real estate owned by citizens of the county in 1860 exceeds the value taxed, by $1,338,490, and the value of personal property in the same year was by the census $751,487 more than that taxed. The capital invested in manufactures in 1860 was by the census $229,426, but none was listed for taxation in that year. No report from overseers of the poor for the last year.

HANOVER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total an't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	289011	$ 10 94	$ 568254 94	$ 3163883 17	$12626 59	$ 9727 95	$ 31365 00	$ 41092 95	$163 41	$12791 00
1861, - - -	291184	10 93	554397 84	3184076 16	12739 41	8928 04	37315 00	46243 04	184 98	12923 39
Increase, - -	2173	-	-	20192 99	112 82	-	5950 00	5150 09	21 57	132 39
Decrease, - -	-	01	13857 00	-	-	799 91				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No.	Value.
1860, -	1573	41	4984	3356	$269630	574	$ 58587	7368	$ 83220	13959	$ 44959	-	-	341	$18595	402	$ 2519	70	$12320
1861, -	1570	47	5115	3387	267955	644	57985	6086	73755	4695	15600	11284	$29895	329	18240	720	1655	79	11915
Increase, -	-	6	131	31	-	70	-	-	-	-	-	-	-	-	-	318	-	9	
Decrease, -	3	-	-	-	1675	-	602	1282	9465	-	-	-	-	12	355	-	864	-	405

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$14009	$172831	$ 727400	-	$ 3950	-	-	-	$1408020	$ 21251	$ 8886	-	$ 600	$13853 27
1861, -	15355	158475	671145	$1025	3000	-	$ 3000	-	1328990	7750	9412	-	-	13489 52
Increase, -	1346	-	-	-	-	-	-	-	-	-	526			
Decrease, -	-	14356	56255	-	950	-	-	-	79030	13501	-	-	-	363 75

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	158	$ 158 00	22	$ 33 00	260	$ 260 00	39	$ 39 00	135	$2926 42	$ 30060 69

This county is estimated to contain 434 square miles, and the population by the census of 1860 was ascertained to be 17,225 persons, or about 39 to the square mile. The value of real estate owned in the county and assessed for taxation, exceeds the value of the same as reported by the U. S. census of 1860, by $900,495, while the value of personal property taxed in said year is $4,084,965 less than the amount returned by the census of 1860. Of $117,800 invested by residents of this county in manufactures, only $3,950 is listed for taxation. The amount of taxes assessed on property is $1 53 cents to each inhabitant of all classes. The number of paupers and the amount expended in their maintenance have not been reported to this office.

HARDY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, incl'd'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	670735	$ 4 23	$ 240900 00	$ 2839549 30	$ 11335 89	$ 27285 00	$ 79475 00	$ 106760 00	$ 426 83	$ 11762 72
1861, - - -	647383	–	275445 00	2804871 10	11223 20	27625 00	79375 00	106900 00	427 60	11650 80
Increase, - -	–	–	34545 00	–	–	340 00	–	140 00	77	
Decrease, - -	23352	–	–	34678 00	112 00	–	100 00	–	–	111 92

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1655	46	645	3496	$ 206090	160	$ 14228	14145	$ 273824	20635	$ 43119	–	–	222	$ 7590	538	$ 4526	15	$ 3045
1861, -	1728	40	641	3656	196608	157	14715	14342	310750	12888	23837	9764	$ 37483	188	6455	804	4321	16	3190
Increase, -	73	–	–	160	–	–	487	197	36935	–	–	–	–	–	–	266	–	1	145
Decrease, -	–	6	4	–	9482	3	–	–	–	–	–	–	–	34	1135	–	205		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3354	$ 126986	$ 255623	$ 324	$ 2710	–	–	–	$ 942119	$ 4310	$ 1363	$ 6 00	–	$ 6082 33
1861, -	3863	112896	269149	9740	4435	–	$ 16572	$ 230	1014387	6000	1710	–	–	6164 04
Increase, -	509	–	13826	9416	1725	–	–	–	71968	1690	347	–	–	371 71
Decrease, -	–	14090												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	149	$ 168 00	11	$16 50	168	$ 168 00	13	$13 00	80	$ 1775 85	$ 19986 40

The area of this county, as estimated by the surveyor, is 2,310 square miles, and the population, according to the census of 1860, being 9,864, gives a fraction over 4 inhabitants to each square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $3,572,808, and the value of all personal property $2,040,891; which exceeds the value ascertained for taxation, in real estate, $626,498 70 cents, and in personal property, $1,098,472. The amount of capital invested in mining and manufacturing, as shown by the census, was $16,200, while only $2,710 was listed for taxation. The taxes assessed on property in 1860 was $1 91 to each inhabitant. Fifty white and seven colored persons have been provided for by overseers of the poor during the past year. The amount expended in their support for 1861 was $3,056 61; which was raised by county levy.

HARRISON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	288122	$12 32	$ 465119 00	$ 3548379 13	$14315 81	$ 85095 00	$ 208195 00	$ 293290 00	$ 1182 04	$15497 85
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2668	1	292	4736	$ 262946	236	$15028	17524	$ 265960	20845	$ 34331	–	–	451	$ 9781	1302	$ 5645	13	$ 2375
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2940	$162750	$ 300711	$12185	$ 8830	–	–	–	$1083482	$ 5757	$1494	–	–	$ 6978 29
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	417	$ 464 00	19	$ 28 50	342	$ 342 00	32	$ 32 00	170	$ 3774 58	$ 27117 22

The commissioners have not returned their books for the year 1861. Consequently, no comparisons can be made. The area of this county is estimated by the surveyor as containing 450 square miles. The population in 1860 was 13,790, or a fraction over 21 to the square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, is $5,021,996. The value for taxation was for 1860 $3,841,669 13. The value of all personal property by the census was $2,099,892. The taxes assessed on all property in 1860 was $1 62 to each inhabitant. The value listed for taxation in 1860 was $1,083,482, showing a difference in real estate of $1,180,326 87, and in personal property, $1,016,410. The amount of capital invested in mining and manufacturing was $8,830. By the census, the capital so employed is $123,175, showing a difference of $114,345 not listed for taxation. There were in 1860 125 slave owners, and the whole number of votes cast at the presidential election in 1860 was 2,261. The number of paupers and the amount expended in their maintenance have not been reported to this office.

HENRICO COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	160517	$ 47 77	$ 2351613 00	$ 7668172 88	$ 30020 79	–	–	–	–	$ 30020 79
1861, - - -	160065	34 35	1221160 00	5498419 21	21429 30	$ 1109126 65	$1331215 00	$ 2440341 65	$ 9563 54	30992 84
Increase, - -	–	–	–	–	–	–	–	–	–	972 05
Decrease, - -	452	13 42	1130453 00	2169753 67	8591 49					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2403	157	4462	3329	$ 299743	696	$ 56525	3419	$ 78845	6640	$ 28463	–	–	695	$ 37233	987	$ 3915	216	$ 29166
1861, -	2664	148	4494	3452	282606	777	58653	3738	63560	1169	3066	7313	$ 29166	886	35176	1099	4286	211	27075
Increase, -	261	–	32	123	–	81	2128	319	–	–	–	–	–	191	–	112	371	–	2091
Decrease, -	–	9	–	–	17137	–	–	–	15285	–	–	–	–	–	2057	–	–	5	

PERSONAL PROPERTY AND CAPITAL—Continued.

YEAR.	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges. Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$17491	$280215	$482042	$2600	$108806	-	-	-	$1425038	$101893	$38939	$110	$5000	$17532 82
1861, -	19087	259315	435588	87100	50100	$2 0	$22875	-	1377853	32108	32650	186	4000	15903 99
Increase, -	1596	-	-	84500	-	-	-	-	-	-	-	76		
Decrease, -	-	20900	46454	-	58700	-	-	-	47185	69785	6288	-	1000	1628 83

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration. Suits. No.	Suits. Tax.	Seals. No.	Seals. Tax.	Deeds. No.	Deeds. Tax.	Wills and letters of administrat'n. No	Wills and letters of administrat'n. Tax.	Licenses. No.	Licenses. Tax.	Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
1860,	206	$216 50	162	$153 00	932	$932 00	36	$36 00	155	$5470 88	$54361 99

The area of this county, according to the surveyor's certificate, is (including Richmond city) 298 square miles, and the population to each square mile is 206, or, excluding Richmond, has 23,643 inhabitants, or nearly 81 to the square mile, and the tax assessed on property is equal to $2 01 to each inhabitant. The value of all real estate owned by citizens of the county (exclusive of Richmond city), according to the census of 1860, was $8 576,777, and the value of all personal property, $8,401,472; which exceeds the value listed for taxation, in real estate, $908,604 12, and in personal property, $6,976,434. The amount of capital invested in mining and manufacturing, as shown by the census, was $654,180, while only $108,800 were listed for taxation. Eighty-one white and two colored persons were provided for by overseers of the poor during the past year. The amount expended for their relief at general place of reception, was $2,076 37; elsewhere, $1,534 61.

HENRY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	241768	$ 7 32	$ 191731 00	$ 1770920 67	$ 7165 52	$ 4668 00	$ 20650 00	$ 25318 00	$ 102 93	$ 7268 45
1861, - - -	241783	7 40	204736 75	1790054 57	7180 40	5163 00	20650 00	25813 00	101 28	7281 68
Increase, - -	15	8	13005 75	19133 89	14 88	495 00	–	495 00	–	13 23
Decrease, - -	–	–	–	–	–	–	–	–	1 65	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1457	16	2678	2187	$160377	347	$ 27835	5782	$ 52537	13922	$ 23281	–	–	287	$ 9215	533	$ 2054	32	$ 6300
1861, -	1443	49	2777	2343	145833	364	26100	5675	46800	3953	5204	12505	$ 21141	294	8652	616	1981	33	6515
Increase, -	14	33	99	156	–	17	–	–	–	–	–	–	–	7	–	83	–	1	215
Decrease, -	–	–	–	–	14544	–	1735	107	5737	–	–	–	–	–	563	–	73		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2883	$ 104716	$ 287415	$ 88204	$ 80342	–	–	–	$ 845159	$ 6827	–	–	–	$7913 06
1861, -	2720	85745	255308	111204	84325	–	$ 459	$ 2231	813485	315	–	–	–	7814 54
Increase, -	–	–	–	23000	3983									
Decrease, -	163	18971	32107	–	–	–	–	–	31674	6512	–	–	–	98 52

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	350	$ 425 00	90	$ 135 00	100	$ 100 00	–	–	54	$ 1487 42	$ 17428 93

The area of this county, as ascertained from the surveyor's certificate, is 358 square miles. The population, according to the census of 1860, was 12,105, which gives nearly 34 inhabitants to the square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $2,174,685, and the value of all personal property, $3,685,273; which exceeds the value listed for taxation, in real estate, $378,447, and in personal property, $2,840,114. The amount of capital invested in mining and manufacturing, as shown by the census, was $294,615, while only $80,342 were listed for taxation. The tax assessed on property is equal to $1 25 to each inhabitant. The number of paupers in this county, together with the amount expended in maintaining them, have not been reported to this office.

HIGHLAND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	215373	$ 6 00	$ 132636 00	$ 1293683 14	$ 5174 91	$ 2515 00	$ 11805 00	$ 14320 00	$ 57 28	$ 5232 19
1861, - - -	212638	6 11	128371 00	1300015 05	5200 45	2565 00	11755 00	14320 00	57 28	5257 73
Increase, - -	–	11	–	6331 91	25 54	50 00	50 00	–	–	25 54
Decrease, - -	2735	–	4265 00							

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	825	5	208	1942	$ 76800	62	$ 3334	4352	$ 50929	16844	$ 64305	–	–	113	$ 1805	416	$ 1144	7	$ 1250
1861, -	832	5	219	1963	79951	62	3760	8661	96216	9306	9341	3785	$ 3757	100	1421	400	1059	8	1350
Increase, -	7	–	11	21	3151	–	426	4309	45287	–	–	–	–	–	–	–	–	1	100
Decrease, -	–	–	–	–	–	–	–	–	–	–	–	–	–	13	384	16	85		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$ 17410	$ 96043	-	$ 1770	-	-	-	$ 314790	$ 1200	-	-	-	$ 2193 31
1861, -	$ 25 00	17096	95982	-	2330	-	-	-	312288	150	-	-	-	2201 70
Increase, -	-	-	-	-	560	-	-	-	-	-	-	-	-	8 39
Decrease, -	-	314	61	-	-	-	-	-	2502	1050				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	117	$ 169 00	3	$ 4 50	77	$ 77 00	10	$ 10 00	40	$ 787 91	$ 8473 91

The area of this county is estimated by the surveyor of the county to be 390 square miles. The population in 1860, according to U. S. census, was 4,319, being a fraction over 11 to each square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $1,585,421, and the value of all personal property, $990,408; which exceeds the value ascertained for taxation, in real estate, $271,085 95 cents, and in personal property, $178,120 The amount of capital invested in mining and manufacturing, as shown by the census, was $16,200, while only $1,770 was listed for taxation. The tax assessed on property is equal to $1 72 to each inhabitant. The number of paupers, and the amount expended in maintaining them, have not been reported to this office.

ISLE OF WIGHT COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'g buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	188413	$ 6 86	$ 439313 00	$ 1293752 42	$ 5180 43	$ 20700 00	$ 66049 99	$ 86749 99	$ 347 00	$ 5527 43
1861, - - -	179751	7 89	456953 00	1315099 32	5304 83	20700 00	64749 99	85449 99	341 80	5646 63
Increase, - -	–	1 03	17640 00	21346 90	124 40	–	–	–	–	119 20
Decrease, - -	8662	–	–	–	–	–	1300 00	1300 00	5 20	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1076	261	2077	1490	$ 104900	483	$ 26530	5834	$ 39977	16422	$ 29551	–	–	260	$ 10123	368	$ 1426	43	$ 5900
1861, -	1110	267	2148	1527	106685	484	25575	5035	41726	2498	3631	17407	$ 33198	283	10663	435	1533	48	6275
Increase, -	34	6	71	37	1785	1	–	–	1749	–	–	–	–	23	540	67	107	5	375
Decrease, -	–	–	–	–	–	–	955	799											

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4640	$ 107763	$ 486548	–	$ 4200	–	–	–	$ 821558	$ 7598	$ 7596	–	$ 750	$ 7734 60
1861, -	4679	91020	511519	$ 6445	11950	–	$ 13078	–	867977	1050	10168	–	750	7884 47
Increase, -	39	–	24971	–	7750	–	–	–	46419	–	2572	–	–	149 87
Decrease, -	–	16743	–	–	–	–	–	–	–	6548				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	73	$ 93 00	47	$ 70 50	137	$ 137 00	11	$ 11 00	161	$ 2927 17	$ 16500 70

The area of this county, according to the certificate of the surveyor, is 400, and it contains 25 inhabitants to the square mile. Total population in 1860, 9,977. The value of real estate owned by citizens of the county, according to the census of 1860, was $1,824,395. The value assessed for taxation was $1,380,502 41—difference, $443,792 59. The value of personal estate, according to the census of 1860, was $2,983,587; the value assessed for taxation was $821,558—difference, $2,162,029 While the commissioner returns $4,200 as the amount invested in manufactures, the census shows it to be $87,800. The tax assessed on property was equal to $1 32 to each inhabitant. The number of paupers and the amount expended in their maintenance was as follows, viz: 7 white persons and 4 colored, and the amount expended was $514 59.

JACKSON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	591313	$ 2 57	$117356 08	$1522922 50	$ 6099 28	$ 25185 00	$ 56900 00	$ 82085 00	$ 328 34	$ 6427 62
1861, - - -	606613	2 53	115506 25	1538001 15	6155 98	25925 00	56740 00	82665 00	330 66	6486 64
Increase, - -	15300	–	–	15079 65	56 70	740 00	–	580 00	2 32	59 02
Decrease, - -	–	04	1849 83	–	–	–	160 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value
1860, -	1545	–	42	1972	127	94	$4000	5420	$57960	12848	$16951	–	–	251	$4571	772	$3125	2	$125
1861, -	1596	7	41	2039	99949	90	3855	5575	58284	6834	6848	9907	$14583	240	4331	817	2862	3	120
Increase, -	51	7	–	67	–	–	–	155	324	–	–	–	–	–	–	45	–	1	
Decrease, -	–	–	1	–	3178	4	245	–	–	–	–	–	–	11	240	–	363	–	5

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 255	$ 66113	$ 38770	–	–	–	–	–	$ 294986	$ 4417	–	–	–	$ 2541 97
1861, -	349	59301	35992	–	–	–	$15413	$ 2045	303932	100	–	–	–	2557 85
Increase, -	84	–	–	–	–	–	–	–	8946	–	–	–	–	15 88
Decrease, -	–	6812	2778	–	–	–	–	–	–	4317				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	319	$ 386 00	8	$12 00	185	$185 00	16	$16 00	85	$ 1789 32	$11357 91

The area of this county is estimated by the surveyor to be 924 square miles. The population in 1860, according to the U. S. census, was 8,306, being nine inhabitants to the square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $1,328,240, and the value of all personal property, $458,791; which is less than the value of real estate listed for taxation by $276,767, and exceeds the value of personal property by $163 805. The tax assessed on property is equal to $108 to each inhabitant. The amount of capital invested in mining and manufacturing, as shown by the census, was $50,775, while no such capital appears to have been listed by the com-

missioner. The number of paupers and the amount expended in their maintenance have been reported to this office, and it appears that 14 persons were provided for in the year ending in July 1861, and that 7 others received temporary relief, and the amount expended for their support was $346 86, raised by county levy.

JAMES CITY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	92341	$8 54	$149141 00	$789024 61	$3156 01	$69755 00	$239030 00	$308785 00	$1235 34	$4391 35
1861, - - -	96662	8 22	154480 00	793978 00	3175 89	76162 00	232412 98	308574 98	1234 30	4410 19
Increase, - -	4321	–	5339 00	4954 39	19 88	6407 00	–	–	–	18 84
Decrease, - -	–	32	–	–	–	–	617 02	210 02	1 04	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	422	176	1546	890	$79687	241	$16315	2441	$25204	4674	$9778	–	–	223	$8578	217	$825	59	$9135
1861, -	437	187	1572	950	65249	255	14939	2631	25534	696	1709	5082	$10003	246	9572	243	784	58	8860
Increase, -	15	11	26	60	–	14	–	187	330	–	–	–	–	23	994	26			
Decrease, -	–	–	–	–	14438	–	1376	–	–	–	–	–	–	–	–	–	41	1	575

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 7571	$ 70667	$ 314657	$150	$ 350	$ 600	–	–	$ 543817	$ 31540	$ 2822	–	–	$ 5327 53
1861, -	7891	56386	324822	–	4600	–	$16191	$100	557410	7689	3748	$1272	–	5030 72
Increase, -	320	–	10165	–	4250	–	–	–	13623	–	926			
Decrease, -	–	14281	–	–	–	–	–	–	–	23851	–	–	–	296 81

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n				
	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	237	$ 353 50	11	$ 16 50	48	$ 48 00	11	$ 11 00	21	$ 411 43	$ 10559 31

The area of this county, including the city of Williamsburg is, by the surveyor's certificate, 150 square miles, and the population of the same by the U. S. census of 1860 was 4,176 inhabitants, or nearly 28 to the square mile. The value of real estate listed for taxation in 1860, exceeded the value of the same as returned in the census of said year, by $292 421, while the value of personal property taxed in the same year was $750,196 less than the value of the same as reported by said census. There is a large falling off in the tax on personal property for the current as compared with last year, and a very small increase in the tax on real estate. The tax assessed on property is equal to $2 32 on each inhabitant. No report from overseers of the poor has been received at this office for the past year.

JEFFERSON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	119186	$ 48 89	$ 905452 00	$ 5827911 60	$ 23312 92	$ 243141 00	$ 715045 00	$ 958186 00	$ 3833 31	$ 27146 23
1861, - - -	129781	44 91	930162 00	5828639 00	23294 99	256019 00	718270 00	974289 00	3830 99	27125 98
Increase, - -	10595	–	24710 00	727 40	–	12878 00	3225 00	16103 00		
Decrease, - -	–	9 35	–	–	17 93	–	–	–	2 32	20 25

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1969	76	2256	4144	$ 281302	460	$ 42015	6742	$ 101722	20986	$ 74675	–	–	648	$ 25211	1193	$ 7326	105	$ 16405
1861, -	1986	70	2256	4204	282771	501	44594	7110	104789	8710	29987	15354	$ 51699	679	23228	1264	6931	117	16860
Increase, -	17	–	–	60	1469	41	2579	368	3067	–	–	–	–	31	–	71	–	12	455
Decrease, -	–	6	–	–	–	–	–	–	–	–	–	–	–	–	1983	–	395		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 19101	$ 268380	$ 1024867	$ 7783	$ 41600	–	–	–	$ 1910687	$ 18161	$ 6204	–	–	$ 12658 40
1861, -	19959	259002	957699	14075	60800	–	–	–	1888233	5645	503	–	–	12467 91
Increase, -	558	–	–	6292	19200									
Decrease, -	–	9378	67168	–	–	–	–	–	22454	13516	5700	–	–	190 49

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	306	$ 375 00	70	$ 105 00	265	$ 265 00	30	$ 30 00	221	$ 6683 96	$ 47263 59

The area of this county, by the surveyor's certificate, is 210 square miles, and the population by the census of 1860 was 14,575 persons, or a little over 69 to the square mile. The value of real estate assessed for taxation in 1860 was $667,198 40 less than the same value returned in the census of that year, while the value of all personal property taxed was $2,904,495 less than that ascertained by said census. Out of $311,145 of capital invested in manufactures, as reported by the census, only $41,600 was listed for taxation in 1860. The tax assessed on property is equal to $2 73 to each inhabitant. No report from overseers of the poor has been received at this office for the past year.

KANAWHA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	1000163	$ 3 44	$ 692174 00	$ 3441079 17	$13771 59	$122905 00	$ 239375 00	$ 362280 00	$1450 32	$15221 91
1861, - - -	454571	4 83	525769 00	2197635 00	8790 20	128455 00	235625 00	364080 00	1456 32	10246 52
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No.	Value.
1860, -	2572	24	1238	2208	$116925	138	$11760	$ 8361	$91604	15282	$22710	–	–	319	$14266	981	$4798	64	$4973
1861, -	1345	24	902	946	52538	96	9010	3504	36145	1138	1358	$5378	$ 10188	270	11531	532	2460	53	8560
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c	Value of household and kitchen furniture and other articles not mentioned and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4973	$114156	$ 287197	$31654	$10170	-	-	-	$ 720969	$ 27881	-	$ 790	$1750	$ 7166 91
1861, -	5114	65988	205631	12500	-	-	-	$ 2800	483823	4075	$ 620	-	1000	4645 94
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	368	$ 447 00	33	$ 49 50	339	$ 339 00	13	$ 13 00	181	$ 4045 14	$ 27282 46

The area of this county, as certified by the surveyor thereof, is 980 square miles, and the population by the census of 1860 was 16,150, making a large fraction over 16 to the square mile. The value of real estate taxed in 1860, exceeds that returned in the census of that year, by $505,118 17, the value taxed being $3,803,359 17, and that returned in the census being $3,297,941. On the contrary, the value of personal property returned in the census exceeds the value taxed by $1,499 657—the former being $2,220,626, and the latter only $720,969. The census of 1860 reported $1,656,020 as the amount of capital invested in manufactures, while only $10,170 of such capital was listed for taxation in that year—difference, $1,645850. The tax assessed on property is $1 38 to each inhabitant. As returns have only been received from one of the commissioners of the revenue for the current year, a proper comparison cannot be made so as to exhibit the true increase or decrease in the subjects of taxation. The returns of this commissioner, however, show a general decrease in the value of real estate, and a corresponding increase in the number and value of personal subjects in his district since 1860. No report has been received at this office of the number of poor persons relieved or of the amount expended in such relief the past year.

KING GEORGE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	112878	$13 64	$ 239961 75	$ 1539815 28	$ 6159 26	$ 1750 00	$ 3900 00	$ 5650 00	$ 22 60	$ 6181 86
1861, - - -	111595	13 78	245927 75	1538814 85	6185 94	1750 00	3900 00	5650 00	22 60	6208 54
Increase, - -	–	14	5966 00	–	26 68	–	–	–	–	26 68
Decrease, - -	1283	–	–	990 43						

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	525	47	2066	1475	$ 83666	266	$ 17742	4074	$ 32843	5626	$ 10371	–	–	180	$ 5959	203	$ 982	34	$ 4565
1861, -	549	50	1984	1479	82538	284	17530	3909	32843	2841	4647	4336	$ 7331	189	6255	224	975	32	4588
Increase, -	24	3	–	4	–	18	–	–	–	–	–	–	–	9	296	21	–	–	23
Decrease, -	–	–	82	–	1128	–	212	165	–	2885	5724	–	–	–	–	–	7	2	

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8903	$ 15882	-	-	-	-	-	-	$ 478874	$ 4965	$ 4057	-	-	$ 5210 31
1861, -	7302	43347	$ 303317	-	-	-	$ 2638	-	513311	-	7280	-	-	5398 57
Increase, -	-	-	-	-	-	-	-	-	34437	-	3223	-	-	188 26
Decrease, -	701	2535												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	59	$ 70 50	5	$ 7 50	64	$ 64 00	8	$ 8 00	38	$ 971 99	$ 12514 16

The area of this county is reported by the surveyor to be 241 square miles, and the population by the census of 1860 was 6,575 persons, making a fraction over 26 to the square mile. The value of real estate, as reported by the census of 1860, was $381,379 greater than the value of the same taxed that year, and the value of personal property reported by the census exceeded the value as above listed for taxation in 1860 by $3,276,620. The census reported $34,060 as invested by citizens of the county in 1860 in manufactures, none of which was listed for taxation. The tax assessed on property in 1860 was $1 73 to each inhabitant. The overseers of the poor reported 78 white and 3 colored persons as provided for within the year ending 31st March 1861. The amount expended for the maintenance of the same at the place of general reception, was $336 44 and at other places, $1,345, making a total of $1,681 44 expended during the year for the relief of the poor of the county.

KING & QUEEN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	198230½	$ 8 84	$ 300397 43	$ 1752784 75	$ 7011 14					
1861, - - -	196790	8 45	310927 68	1762447 25	7049 79					
Increase, - -	-	-	10530 25	9662 50	38 65					
Decrease, - -	1440½	39								

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	905	113	3288	1760	$ 108600	687	$ 33240	6574	$ 38066	12169	$ 22146	-	-	305	$ 9415	84	$ 417	66	$ 8875
1861, -	909	129	3406	1834	105165	729	34005	6614	40691	4073	7234	11046	$ 17027	332	9451	127	556	75	8795
Increase, -	4	16	118	74	-	42	765	40	2625	-	-	-	-	27	36	43	139	9	
Decrease, -	-	-	-	-	3435	-	-	-	-	-	-	-	-	-	-	-	-	-	80

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3950	$ 69819	$ 607759	$ 4562	–	–	$ 6150	–	$ 912999	$ 1640	$ 1917	–	$ 975	$ 8728 95
1861, -	4185	68836	632690	3857	–	$ 360	4750	–	937602	889	1452	–	675	8874 83
Increase, -	235	–	24931	–	–	–	–	–	24603	–	–	–	–	145 88
Decrease, -	–	983	–	705	–	–	1400	–	–	751	465	–	100	

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	80	$ 116 00	7	$ 10 50	101	$ 101 00	18	$ 18 00	73	$ 1930 31	$ 17909 90

The area of this county is reported by the surveyor to be 335 square miles, and the population by the census of 1860 was 10,331, making nearly 31 persons to the square mile. The value of real estate, as returned by said census, was $2,465,794, the difference between this amount and the amount taxed in the same year being $713,009 25. The value of all personal property reported by the census, as owned by citizens of the county in 1860, was $5,177,324, or $4,264,325 more than the value taxed in that year. No capital used in manufacturing was taxed in that year, while the census reported $12,400 as invested in that business. The tax assessed on property in 1860 was equal to $1 52 to each inhabitant. No report has been received at this office from overseers of the poor.

KING WILLIAM COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	170085	$9 49	$206890 00	$1613712 67	$6921 29					
1861, - - -	167099	10 36	216228 00	1731536 10	6922 20					
Increase, - -	–	87	9338 00	117823 43	91					
Decrease, - -	2986									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	557	68	2916	1808	$127530	346	$30825	3516	$23875	7546	$22210	–	–	202	$9260	104	$580	40	$7145
1861, -	601	70	3248	1895	107495	408	24610	3933	28000	3488	7035	5717	$251	262	10155	114	625	46	7090
Increase, -	44	2	332	87	–	62	–	417	4125	–	–	–	–	60	895	10	45	6	
Decrease, -	–	–	–	–	20035	–	6215	–	–	–	–	–	–	–	–	–	–	–	55

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture, and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ [illegible]	$ 41280	$157490	$1000	$1500	-	-	-	$ 423670	$5620	-	-	$1350	$5819 98
1861, -	1230	45635	188260	1000	2500	-	$ 1935	-	441115	200	-	-	1020	6373 44
Increase, -	255	5	30770	-	1000	-	-	-	17445	-	-	-	-	553 46
Decrease, -	-	-	-	-	-	-	-	-	-	5420	-	-	330	

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	70	$ 85 50	1	$1 50	94	$ 94 00	10	$10 00	56	$1586 65	$14519 92

The area of this county is reported to be 270 square miles, and the population by the census of 1860 was 8,529 persons, making a fraction over 31 to the square mile. The value of real estate owned in the county in 1860 was by the census $2,547,850, and that taxed in said year was $1,613,712, making a difference of $934,138. The value of all personal property was by the census of 1860 $3,671,600, while the whole value of the same taxed in that year was only $423,670, making a difference of $3,247,930. Only $1,500 of capital used in manufacturing was taxed in 1860, while the census of that year reported $85,500 as invested in that business—a difference of $81,000. The taxes assessed on property in 1860 was equal to $1 49 to each inhabitant. According to the report of the overseers of the poor, $893 62 was expended the past year for the relief of the poor; of which sum, $873 62 was expended at the place of general reception, and the residue at other places. The number of paupers relieved was 17 whites.

LANCASTER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	81665	$ 11 97	$ 221530 00	$ 977843 75	$ 3911 35					
1861, - - -	81782	12 02	225755 00	981659 00	3926 80					
Increase, - -	117	05	4225 00	3816 00	15 45					
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	433	57	1605	879	$ 62790	303	$ 18055	2498	$ 21360	6159	$ 13185	–	–	143	$ 4515	193	$ 1060	21	$ 3745
1861, -	451	56	1583	845	56590	329	16400	3041	22300	1514	2445	5013	$ 10430	164	4875	214	1125	18	2695
Increase, -	18	–	–	–	–	26	–	543	940	–	–	–	–	21	360	21	65		
Decrease, -	–	1	22	34	6200	–	1655	–	–	–	–	–	–	–	–	–	–	3	1050

YEAR.	PERSONAL PROPERTY AND CAPITAL.—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2665	$ 58985	$ 126675	-	$ 300	$ 275	-	-	$ 313610	$ 4250	-	-	-	$ 3660 41
1861, -	2680	46260	127145	-	500	50	-	$ 470	306475	1060	-	-	-	3557 68
Increase, -	15	-	470	-	200									
Decrease, -	-	12725	-	-	-	225	-	-	7135	3190	-	-	-	108 73

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	58	$ 68 00	2	$ 3 00	60	$ 60 00	10	$10 00	43	$ 1426 61	$ 9139 40

The area of this county by the surveyor's certificate is 161 square miles, and the population by the census of 1860 was 5,154 persons, making about 32 to the square mile. The value of real estate taxed in 1860 was $977,843 75, while the same value returned in the census of that year was $1,174,350 making a difference of $196,506 25 in the two assessments. The value of all personal property taxed in the same year was $313,610, while the census reported $2,462,375 as the value of such property owned by the citizens of the county, making a difference of $2,148,765 in the two estimates. Only $300 of capital used in manufacturing was taxed in 1860. The census reported $36,150 as the amount invested by the citizens of the county. The tax assessed on property in 1860 was equal to $1 46 to each inhabitant. Twenty white persons and three colored were provided for by overseers of the poor during the past year. The amount expended for their relief was $879 08. None of the paupers were maintained at the place of general reception.

LEE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	3711654	4 54	$ 120165 00	$ 1684706 13	$ 6775 46	$ 5565 00	$ 10435 00	$ 16000 00	$ 64 00	$ 6839 46
1861, - - -	344487	4 71	121134 00	1622896 29	6437 52	5565 00	10735 00	16300 00	65 20	6502 72
Increase, - -	-	17	969 00	-	-	-	300 00	300 00	1 00	
Decrease, - -	266784	-	-	61809 84	337 94	-	-	-	-	336 74

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No.	Value.
1860, -	1894	6	486	3410	$ 226094	66	$ 4289	10084	$ 82353	32780	$ 54394	-	-	191	$ 4039	528	$ 2415	2	$ 275
1861, -	1957	7	481	3693	238770	72	4760	10523	85401	11165	11905	29944	$ 54983	220	4389	451	2156	2	325
Increase, -	63	1	-	283	12676	6	471	439	3158	-	-	-	-	26	350	-	-	-	50
Decrease, -	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	77	259		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 771	$120663	$ 200784	–	$ 3076	–	–	–	$ 699153	$ 2320	–	–	–	$ 4936 80
1861, -	820	103502	205585	$ 2487	3504	–	$ 23719	$ 500	742906	342	–	–	–	5162 10
Increase, -	49	–	4801	–	428	–	–	–	43753	–	–	–	–	225 30
Decrease, -	–	17161	–	–	–	–	–	–	–	1978				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	128	$ 144 00	6	$ 9 00	174	$ 174 00	9	$ 9 00	73	$ 1555 84	$ 13668 10

The area of this county is reported to be 780 square miles, and the population by the census of 1860 was 11,032 persons, or about 14 to the square mile. The value of all real estate owned by residents of the county was by the census $3,297,312. The value of the same listed for taxation was in 1860 $1,700,706 13, making a difference of $1,596,605 87. The value of personal property owned by citizens of the county was ascertained by the census of 1860 to be $1,159,037. The value of the same listed for taxation the same year was $699,153, or a difference of $459,884. Seven thousand dollars of capital invested in manufactures was reported by the census, of which $3,076 was listed for taxation. The tax assessed on property in 1860 was equal to $1 06 to each inhabitant. Nine white persons and one colored were reported to have been provided for by overseers of the poor during the last year. The amount expended for their relief was $255 22, of which sum $30 was expended at the place of general reception, and $225 22 at other places.

LEWIS COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on land, and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	413751	$ 3 18	$ 98809 00	$ 1315994 72	$5294 92	$ 30386 50	$ 78462 50	$ 108849 00	$ 435 50	$5730 32
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1454	2	103	2199	$ 119584	78	$8048	8715	$ 113990	13227	$16461	–	–	201	$ 4995	597	$2354	11	$ 1845
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 1168	$ 76219	$ 82604	$ 400	$ 7157	–	–	–	$ 432826	$ 4850	–	–	–	$ 3102 18
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	278	$ 349 50	3	$ 4 50	166	$ 166 00	14	$ 14 00	109	$ 2638 47	$12004 97

The area of this county by the surveyor's certificate is 676 square miles. The population by the census of 1860 was 8,029. There were therefore in 1860 nearly 12 inhabitants to the square mile. The value of the real estate taxed in 1860 was $1,424,843 72. The value of the same, as ascertained by the U. S. census of that year, amounted to the sum of $2,385,139, making a difference of $960,295 28. The value of all personal property listed for taxation in said year was $427,445 less than the value of the same reported in the census. The capital used in manufacturing and listed for taxation in 1860 was $557 more than the amount of the same returned by the census in the same year. The aggregate tax on real estate and personal property amounted to $8,832 50, or averaging about $1 10 to each inhabitant. No returns have been received here from either of the commissioners of the revenue for the current year, nor has any report been received from the overseers of the poor for the past year.

LOGAN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	1393851	$ 0 27	$ 30325 50	$ 377750 94	$ 1513 85	$ 4450 00	$ 6450 00	$ 10900 00	$ 43 60	$ 1557 45
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	824	–	70	906	$ 54510	4	$ 270	6422	$ 64237	9455	$ 12890	–	–	44	$ 757	235	$ 1691		
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 38 00	$ 43195	$ 61591	$ 306	–	–	–	–	$ 239785	–	–	–	–	$ 1704 32
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	111	$ 111 50	–	–	90	$ 90 00	–	–	44	$ 978 69	$ 4444 96

This county contains, by the certificate of the surveyor, 2,418 square miles, and its population, by the census of 1860, was 4,938, making a very small fraction over two persons to the square mile. The value of real estate taxed in 1860 was $ 119,869 06 less than the value of the same as ascertained by the census of that year, and the value of all personal property listed for taxation was $207,948 less than the value of the same as reported by the census. The census also returned $ 13,900 as the amount of capital invested in manufactures in the county, but no such capital was listed for taxation. The aggregate amount of tax on property in 1860 was $ 3,281 77, or averaging about 66 cents to each inhabitant. No returns from either of the commissioners of the revenue for this year have been received at this office, nor have the overseers of the poor made their report for the past year.

LOUDOUN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	324963	$ 34 50	$1415440 00	$11214532 00	$ 44857 76	$ 99711 00	$ 333690 00	$ 433401 00	$ 1733 60	$ 46591·36
1861, - - -	306156	36 72	1409473 00	11242289 00	44969 57	88531 00	354095 00	442626 00	1770 51	46740 08
Increase, - -	–	2 22	–	27757 00	111 81	–	20405 00	9225 00	36 91	148 72
Decrease, - -	18807.	–	5967 00	–	–	11180 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	3150	188	3065	8292	$ 515595	923	$ 65246	22712	$ 393904	29083	$ 77692	–	–	819	$ 26666	2136	$ 11710	121	$ 16220
1861, -	3116	240	3000	8060	472673	1009	64537	21326	339451	12803	30186	19184	$ 52999	859	24701	2325	11320	115	15190
Increase, -	–	52	–	–	–	86	–	–	–	–	–	–	–	40	–	189			
Decrease, -	34	–	65	232	42922	–	709	1386	54453	–	–	–	–	–	1965	–	390	6	1030

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $ 100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 30671	$ 364534	$ 2049226	–	$ 38980	–	–	–	$ 3590444	$ 21342	$12962	$ 296 40	–	$ 22067 74
1861, -	22951	356852	1725625	$ 53815	28510	–	$ 4868	$ 250	3207617	8455	12420	–	–	20047 61
Increase, -														
Decrease, -	7720	7682	323601	–	10470	–	–	–	382827	12887	542	–	–	2020 13

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax	No.	Tax.	No.	Tax.	
1860,	479	$ 527 00	73	$ 109 50	354	$ 354 00	47	$ 47 00	236	$ 6636 40	$ 76333 00

The area of this county is 536 square miles, and the population by the census of 1860 was 21,772 persons, or a little over 40 to the square mile. The gross amount of taxes on real and personal property in 1860 was $ 68,659 10, which makes an average of about $ 3 15 tax to each person in the county. The value of real estate taxed in 1860 was $ 11,548,222, and the value of the same by the census was $12 312,701, making a difference of $ 764,479. The value of personal property at the same time was $ 8,620,796, while that listed for taxation was only $ 3,590,444—a difference of $ 5,030,352. There is a decrease in the property tax since last year, amounting to $ 1,871 41, which would reduce the average tax on each person to about $ 3 06, as compared with the census of 1860. The capital used in manufacturing and assessed for taxation in 1860 was $ 38,980. The census reported $270,821 as invested for that purpose by citizens of the county. No report has been received at this office of the number of paupers provided for during the past year, nor of the amount expended for their relief.

LOUISA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	317612	$ 11 09	$ 507733, 00	$ 3522707 21	$ 14096 24					
1861, - - -	318533	11 16	545803 00	3555104 18	14226 01					
Increase, - -	921	–	38070 00	32396 97	129 77					
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1436	44	5429	3457	$ 219410	691	$ 59995	8484	$ 107760	16833	$ 36875	–	–	401	$ 17905	506	$ 3190	94	$ 16100
1861, -	1406	53	5366	3555	236360	704	59960	8571	101195	5990	13365	13627	$ 28820	451	18500	543	3260	98	16150
Increase, -	–	9	–	98	–	13	–	87	–	–	–	–	–	50	595	37	70	4	50
Decrease, -	30	–	63	–	13050	–	35	–	6565										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 6105	$ 132395	$ 967350	–	$ 21790	–	–	–	$ 1618875	$ 17475	16618	–	–	$ 1551 $ 06
1861, -	6800	133135	997260	$ 18300	30690	–	–	–	1663795	500	16513	–	–	15394 44
Increase, -	695	740	30910	–	8900	–	–	–	44920					
Decrease, -	–	–	–	–	–	–	–	–	–	16975	105	–	–	123 62

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	138	$ 185 50	9	$13 50	145	$145 00	27	$ 27 00	108	$ 2814 51	$32799 81

The area of this county is reported by the surveyor to be 464 square miles, and the population by the census of 1860 was 16,698 persons, making nearly 36 to the square mile. The value of all real estate owned by citizens of the county in 1860 was, by the census of that year, $4,862,235, and the value of the same taxed in the same year was $3,522,707 21—the difference in the two valuations being $1,339,527 79. The value of all personal property listed for taxation in 1860 was, as above, $1,618,875, while the census of that year reported $9,486,865 as the value of the same owned by citizens of the county, showing $7,867,990 value of personal property owned in the county and not listed for taxation. The amount of capital invested in manufactures was by the census $194,950 more than the same capital taxed in 1860. Forty-one white persons and two colored were provided for by overseers of the poor during the past year. The sum of $1,245 23 was expended for the relief of these paupers at the place of general reception, and $774 77 at other places. Total amount expended, $2,020. The property tax on each individual in this county amounted in 1860 to $1 77, upon an average.

LUNENBURG COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'g building buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	268482	$ 5 91	$ 287920 00	$ 1587492 42	$ 6352 31	$ 2250 00	$ 5950 00	$ 8200 00	$ 32 80	$ 6385 14
1861, - - -	269609	5 93	288640 00	1599744 36	6368 10	2150 00	6050 00	8200 00	32 80	6400 90
Increase, - -	1127	02	720 00	12251 94	15 76	–	100 00	–	–	15 76
Decrease, - -	–	–	–	–	–	100 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	946	41	4163	2158	$150251	465	$ 39496	6796	$ 54325	14782	$ 24547	–	–	291	$ 9876	391	$ 1122	77	$ 11845
1861, -	1009	44	4212	1122	151661	506	40000	6890	48512	6691	9919	14352	$ 19403	341	11528	422	1355	78	10910
Increase, -	63	3	49	–	–	41	504	94	–	–	–	–	–	50	1752	31	233	1	
Decrease, -	–	–	–	1036	7590	–	–	–	5813	–	–	–	–	–	–	–	–	–	935

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 6570	$ 89404	$ 529059	–	–	–	–	–	$ 926401	$ 1790	$ 1357	–	–	$ 9647 64
1861, -	6612	82271	471808	–	–	–	$ 7045	$ 50 00	861074	3860	969	–	–	9444 29
Increase, -	36	–	–	–	–	–	–	–	–	2070				
Decrease, -	–	7133	58151	–	–	–	–	–	65327	–	388	–	–	203 35

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	138	$ 157 50	13	$ 19 50	121	$ 121 00	19	$ 19 00	55	$ 1430 18	$ 17779 96

The area of this county is 400 square miles, and the population by the census of 1860 was 11,984 persons, or nearly 30 to each square mile. The value of real estate reported by the census as owned by citizens of the county in 1860 exceeded the amount taxed in that year, by $843,021 58, and the value of personal property by the same census exceeded the value of the same assessed with taxes, by $7,085,201. No capital used in manufacturing was listed in 1860, while the census returned $43,450 as invested in that business. The aggregate amount of taxes on real and personal property in 1860 was $16,032 78, making about $1 34 to each inhabitant. Twenty-three white persons have been provided for by overseers of the poor during the past year, and the sum of $793 24 was expended for their relief; of which sum $723 24 was expended at the place of general reception, and $70 at other places.

MADISON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ng buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	227027	$9 13	$284185 00	$2072406 98	$8290 18	$17700 00	$61850 00	$79550 00	$318 20	$8608 38
1861, - - -	229485	9 06	283385 00	2080521 41	8321 91	17700 00	61850 00	79550 00	318 20	8640 11
Increase, - -	1457	7 09	–	8114 43	31 73	–	–	–	–	31 73
Decrease, - -	–	–	800 00							

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	992	14	2408	2521	$141970	208	$16772	6652	$66875	14666	$29762	–	–	250	$8600	569	$2203	37	$7125
1861, -	996	17	2373	2486	130530	199	15183	6586	62976	4854	10452	11525	$3854	238	7610	580	2179	40	6630
Increase, -	4	3	–	–	–	–	–	–	–	–	–	–	–	–	–	11	–	3	
Decrease, -	–	–	35	35	11440	9	1589	66	3899	–	–	–	–	12	990	–	24	–	495

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture, and other articles not included in the exemption from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are advanced and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4287	$ 91358	$ 787127	–	–	–	–	–	$1156079	$ 8403 56	$1059	–	–	$ 8558 39
1861, -	3863	82925	771127	–	–	–	$ 4254	–	1121577	800 00	808	–	–	8205 70
Increase, -														
Decrease, -	424	8433	16000	–	–	–	–	–	34502	7603 56	251	–	–	352 69

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	85	$109 50	6	$ 9 00	155	$155 00	32	$ 32 00	63	$1659 42	$19131 69

The area of this county by the surveyor's certificate is 296 square miles, and the population by the census of 1860 was 8,854 persons—making nearly 30 persons to the square mile. The value of real estate owned by citizens of this county by the census of 1860 was $2,999,957, being $848,000 02 more than the value taxed in that year, and the value of personal property ascertained by said census exceeded the value of the same listed for taxation in 1860, by the sum of $3,376,486. No capital used in manufacturing was listed in that year, and yet the census reports $53,500 as invested in manufactures by citizens of the county. The total property tax in the county in 1860 amounted to $17,166 77, making about $1 94 to each inhabitant. No report from overseers of the poor of this county for the past year has been received at this office.

MARION COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings and lots and buildings.
1860, - - -	246329	$ 10 12	$ 290603	$ 2494105 68	$10070 97	$112643 88	$ 114424	$ 227067 88	$895 47	$10966 44
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No	Value.	No.	Value.
1860, -	2422	–	46	3621	$188795	106	$ 5123	11461	$139276	14655	$27080	–	–	497	$8681	1286	$3749	17	$ 2615
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 792	$111438	$ 217469	–	12010	–	–	–	$ 717028	$14980	$ 120	–	–	$ 5039 13
1861, -														
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	332	$ 378 50	24	$ 36 50	239	$ 239 00	23	$ 23 00	126	$ 3303 23	$ 19985 80

The area of this county is 340 square miles, according to the surveyor's certificate, and the population, by the census of 1860, was 12,721 persons, or about 37 to the square mile. The value of real estate by the census was $3,306,648, and the value of the same taxed in 1860 was $2,721,173 56, making a difference of $585,474 44 cents. The value of personal property taxed in said year was $717,028, while the census returned $1,595,058 as the amount owned by citizens of the county. The census also returned $333,300 as the value of capital invested in manufactures, while $12,010 of such capital was listed for taxation in 1860. The total amount of tax on real and personal property in 1860 was $16,005 57 cents, or averaging nearly $1 26 to each inhabitant. No returns have been received from the commissioners of the revenue for the current year, nor has any report from overseers of the poor been received at this office for the last year.

MARSHALL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	196790	$ 11 43	$113612 50	$ 2248719 46	$ 8998 85	$ 60975 00	$ 112400 00	$ 173375 40	$ 693 50	$ 9692 35
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2187	5	20	2548	$ 127988	75	$ 2908	7585	$ 66958	18316	$ 22258	–	–	263	$ 3620	894	$ 2575	16	$ 1175
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 150	$ 54701	$ 57138	-	$ 1000	-	-	-	$ 340471	$ 3758	-	-	$ 325	$ 3203 10
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	192	$ 209 50	23	$ 34 50	340	$ 340 00	13	$ 13 00	93	$ 2164 88	$ 15657 33

The area of this county is 380 square miles, and the population by the census of 1860 was 13,001, making about 34 persons to the square mile. The real estate owned by residents of the county in 1860 was valued in the census at $3,736,216, and the value of the same taxed was $2,422,094 86, making a difference of $1,314,121 14. The value of personal property owned was also $1,054,491, according to the census, while the amount listed for taxation was only $340,471—a difference of $714,020. Only $1,000 of capital used in manufacturing was taxed in 1860. The census returned $177,500 as the amount of capital invested in manufactures by citizens of the county in that year. The total tax on real and personal property in 1860 was $12,895 45, or averaging one dollar to each inhabitant. No returns have been received at this office from the commissioners of the revenue for the current year, nor have the overseers of the poor made any report for the last year.

MASON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	312905	$ 7 97	$ 233200 00	$ 2494659 51	$ 9994 64	$ 103004 66	$ 159495 00	$ 262499 66	$ 1040 57	$ 11035 21
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1595	9	200	2470	$ 108135	91	$ 7035	5942	$ 79549	13654	$ 21170	–	–	213	$ 7691	711	$ 2639	13	$ 2445
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$1832	$109914	$237975	–	–	–	–	–	$548385	$22700	–	–	$230	$5591 27
1861, -														
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	144	$176 50	30	$45 00	258	$258 00	11	$11 00	123	$3140 24	$20257 22

The area of this county is 417 square miles, and the population by the census of 1860 was 9,185, or about 22 persons to the square mile. The value of real estate ascertained by the census only exceeded the value of the same taxed in 1860, by $17,200 83, while the value of all personal property owned in the county, as reported by said census, exceeded the value of the same listed for taxation in 1860, by $615,745. No capital used in manufacturing was taxed in said year, while the census returned $626 000 as invested in the county. The total tax on property in the county amounted in 1860 to $16,626 48, making an average of about $1 81 to each inhabitant. No returns have been received at this office from the commissioners of the revenue for the present year, nor has any report from overseers of the poor for the past year been received.

MATTHEWS COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	54488	$ 14 00	$ 221051 00	$ 762967 42	$ 3049 94					
1861, - - -	54671	14 20	230132 00	776497 92	3104 32					
Increase, - -	183	–	9081 00	13530 50	54 38					
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	722	21	1507	707	$ 53015	280	$ 15054	2675	$ 24373	5189	$ 13465	–	–	135	$ 4274	160	$ 604	27	$ 4135
1861, -	758	27	1479	723	50405	293	15540	2564	21884	894	1317	4338	$ 10667	131	4049	135	451	28	3670
Increase, -	36	6	–	16	–	13	486	–	–	–	–	–	–	–	–	–	–	1	
Decrease, -	–	–	28	–	2610	–	–	111	2489	–	–	–	–	4	225	25	153	–	465

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2503	$ 90089	$ 119592	–	$ 780	–	–	–	$ 327884	$ 1650	$ 1000	–	–	$ 3791 75
1861, -	2470	47289	153891	–	750	–	$ 30017	$ 850	343250	–	800	–	–	3829 13
Increase, -	–	–	34299	–	–	–	–	–	15366	–	–	–	–	27 38
Decrease, -	33	42800	–	–	30	–	–	–	–	–	200			

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	103	$ 143 50	–	–	72	$ 72 00	11	$ 11 00	69	$ 2053 02	$ 9121 21

The area of this county is reported to be 127 square miles, and the population by the census of 1860 was 7,091, making nearly 56 persons to the square mile. The value of real estate owned by citizens of the county amounted, according to said census, to $1,021,422 58 more than the value taxed in 1860, and the value of all personal property reported by the census was $2,738,426 more than the value of the same listed for taxation in 1860. Only $780 of capital used in manufacturing was listed for taxation in 1860, while $28,500 was the amount reported by the census as invested by citizens of the county in that business. The whole tax on real and personal property amounted in 1860 to $6,841 69, which makes a little over ninety-six cents to each individual in the county. No report from overseers of the poor for the last year has been received at this office.

M'DOWELL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	1463611	$ 0 11	$ 2480 00	$159686 75	$ 642 25					
1861, - - -	1026754	15	2310 00	172396 50	690 48					
Increase, - -	–	04	–	12709 75	48 23					
Decrease, - -	436857	–	170 00							

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value
1860, -	270	–	–	227	$10800	1	$100	1186	$ 9177	2547	$ 2849	–	–	3	$ 45	26	$135		
1861, -	280	–	–	224	11380	3	95	1359	11305	748	834	2863	$ 3000	4	25	20	105		
Increase, -	10	–	–	–	580	2	–	173	2128	–	–	–	–	1					
Decrease, -	–	–	–	3	–	–	5	–	–	1799	2015	–	–	–	20	6	30		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	–	$5622	$2410	–	–	–	–	–	$31138	–	–	–	–	$341 40
1861, -	$5660	2305	–	–	–	–	$890	–	35595	–	–	–	–	366 38
Increase, -	–	–	–	–	–	–	–	–	4457	–	–	–	–	24 98
Decrease. -	–	3317												

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	16	$20 00	–	–	10	$10 00	–	–	9	$187 16	$1200 81

The area of this county, as ascertained from the number of acres of land taxed in 1860, is 2.287 square miles, and the population by the census of 1860 was 1,535 persons, or nearly 1.49 square mile to each inhabitant. The total tax on property of both kinds in 1860 was $983 65, or a little over 64 cents to each person in the county. The value of real estate owned in the county, according to the census of 1860, was $93,190, being $66,496 less than the value of the same taxed in that year, while the value of all personal property by the census was only $8,385 more than that listed for taxation. No capital used in manufacturing was either reported by the census or taxed in 1860. No report has been received at this office of the number of poor persons provided for during the past year, or of the sum expended for their relief.

MECKLENBURG COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of build'ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	407703	$ 8 10	$ 499330 00	$ 3300682 37	$ 13150 56	$ 56571 50	$ 200640 00	$ 257211 50	$ 1028 84	$ 14179 40
1861, - - -	412470	7 94	542734 37	3273824 80	13095 83	60084 00	202725 00	262809 00	1051 26	14147 09
Increase, - -	4767	–	43404 37	–	–	3512 50	2085 00	5597 50	22 42	
Decrease, - -	–	–	–	26857 57	54 73	–	–	–	–	32 31

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1595	213	7392	3953	$ 296185	680	$ 62165	11219	$ 71843	22419	$ 32668	–	–	473	$ 20630	395	$ 2335	103	$ 14685
1861, -	1662	252	7506	1094	268898	884	57935	10906	67908	10761	14915	23323	$ 32537	568	21275	553	2761	121	15650
Increase, -	67	39	114	141	–	204	–	–	–	–	–	–	–	95	645	158	426	18	965
Decrease, -	–	–	–	–	27287	–	4230	313	3935										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 10972	$ 149161	$ 817484	$ 2585	$10500	$ 61823	–	–	$ 1553038	$ 29110	$ 1599	–	$ 1210	$ 17360 33
1861, -	11055	135746	943643	20775	6310	35795	$ 7259	–	1642462	22782	4380	–	800	17676 06
Increase, -	83	–	126159	18190	–	–	–	–	89424	–	2781	–	–	315 73
Decrease, -	–	13415	–	–	4190	26028	–	–	–	6328	–	–	410	

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	303	$ 340 00	49	$ 73 50	183	$ 183 00	24	$ 24 00	145	$ 4211 92	

The area of this county, according to the surveyor's certificate, is 736 square miles, and contains 27 inhabitants to the square mile. Its population in 1860 was 20,096. The value of real estate owned by citizens of the county, according to the census of 1860, was $4,466,916: the value assessed for taxation, $3,757,893 87 cents—difference, $709,012 13. The value of personal estate, according to the census, was $11,649,398; value assessed for taxation, $1,553,039—difference, $10,996,360. This arises in part from the fact that slaves in the census are treated as part of values, and not so for taxation. While the commissioner has returned for taxation $10,500 as the capital invested in manufactures, from the census it is shown to be $55,425. The value of improvements on lands in 1861 exceeds that for 1860 by $43,404, and the total value of lands and buildings has increased $27,287, with an increase of 4,767 in the number of acres. I can only account for this apparent inconsistency, by supposing that the commissioner has made a reduction in the value of tracts of land not authorized by law. The number of paupers and the amount expended in their maintenance has not been reported to this office. The property tax in the county in 1860 amounted to about $1 56 to each inhabitant in the county.

MERCER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	324288	$2 05	$45838	$664431 56	$2657 72	$3850 00	$10975 00	$14825 00	$59 30	$2717 02
1861, - - -	331434	2 03	45758	672713 00	2690 74	3650 00	10975 00	14625 00	58 50	2749 24
Increase, - -	7146	–	–	8281 44	33 02	–	–	–	–	32 22
Decrease, - -	–	02	80	–	–	200 00	–	200 00	80	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1182	3	192	1525	$84055	36	$2120	5621	$59070	17377	$18975	–	–	116	$2445	551	$2920	3	$450
1861, -	1303	2	191	1684	93415	47	2240	6484	62180	9164	9985	12255	$14530	132	2520	542	3315	3	500
Increase, -	121	–	–	159	9360	11	120	863	3110	–	–	–	–	16	75	–	395	–	50
Decrease, -	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–	9			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 475	$ 54020	$ 52500	–	$ 2020	–	–	–	$ 279050	$ 1500	–	–	–	$ 2309 37
1861, -	760	43675	50400	–	2685	–	–	$ 1410	300545	–	–	–	–	2475 78
Increase, -	285	–	–	–	665	–	–	1410	21495	–	–	–	–	166 41
Decrease, -	–	10345	2100											

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	177	$ 199 50	–	–	134	$ 134 00	6	$ 6 00	37	$ 567 91	$ 5933 80

The area of this county is 750 square miles, according to the surveyor's certificate, and the population by the census of 1860 was 6,818 persons, or about 9 to each square mile. The value of real estate owned by residents of the county amounted, by the census of 1860, to $1,464,047, and the value of the same taxed the same year was $679,256 56, or a difference of $784,790. The value of personal property by the same census was $827,615, and the value taxed the same year was $279,050, making a difference of $548,565. The total tax on property of both kinds amounted to $5,026 39, or a little over seventy-three cents to each inhabitant. Only $2,020 used in manufacturing was taxed in 1860, while the census returned $15,800 invested in that business. Sixteen white persons were provided for by overseers of the poor during the past year, and the sum of $658 53 was expended for their maintenance; of which sum $500 was expended at the place of general reception, and the residue at other places.

MIDDLESEX COUNTY

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	82054	$ 10 40	$ 149091 00	$ 853560 39	$ 3114 30	$ 4105 00	$ 9455 00	$ 13560 00	$ 54 24	$ 3468 54
1861, - - -	81870	10 44	150217 50	854876 58	3419 67	4005 00	9955 00	13960 00	55 84	3475 51
Increase, - -	–	04	1126 50	1316 19	5 37	–	500 00	400 00	1 60	6 97
Decrease, - -	184	–	–	–	–	100 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	501	43	1526	782	$ 60820	302	$ 17925	3009	$ 27552	5841	$10190	–	–	159	$ 4768	228	$ 574	11	$ 1825
1861, -	531	45	1559	809	59445	309	17415	3006	24369	1855	3441	5238	$11039	168	4880	241	526	13	2160
Increase, -	30	2	33	27	–	7	–	–	–	–	–	–	–	9	112	13	–	2	235
Decrease, -	–	–	–	–	1375	–	510	3	3183	–	–	–	–	–	–	–	48		

YEAR.	PERSONAL PROPERTY AND CAPITAL.—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2615	$ 53130	$ 145114	-	-	-	-	-	$ 321513	$ 3050	$ 4762	-	-	$ 3961 53
1861, -	2947	40405	162436	-	-	-	$ 18262	$ 300	347625	1833	1602	-	$ 222	3868 98
Increase, -	332	-	17322	-	-	-	-	-	23112					
Decrease, -	-	12725	-	-	-	-	-	-	-	1217	3160	-	-	92 55

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	69	$ 85 00	-	-	56	$ 56 00	9	$ 9 00	39	$ 1100 58	$ 8680 65

The area of this county is 187 square miles, and the population, according to the census of 1860, was 4,364 persons, or a little over 23 to each square mile. The tax on property of both kinds amounted to $7,430 07 in 1860, averaging a fraction over $1 70 to each person in the county. The value of real estate owned in the county was, according to the census of 1860, $1,125,320, while that taxed the same year was $867,120 39, making a difference of $258,199 61. The value of all personal property, according to the census, was $1,727,768, and the value of the same listed for taxation was $324,513, or a difference of $1,403,255. No capital used in manufacturing was reported either in the census or the commissioner's book in 1860. Twenty-nine white and three colored persons provided for during the past year by overseers of the poor, and the sum of $448 (being the amount of the annual levy for that purpose) was expended for their relief. No further sum was expended in relief of the poor, either at any place of general reception or elsewhere.

MONONGALIA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	249737	$ 11 12	$ 247929 00	$ 2786646 27	$ 11168 20	$ 83408 75	$ 167997 00	$ 251405 75	$ 1007 76	$ 12175 96
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2415	5	69	4710	$ 250536	230	$ 14906	13728	$ 164780	17802	$ 33454	–	–	422	$ 8134	1454	$ 4691	30	$ 938
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 1944	$ 127707	$ 430848	$ 2396	$ 23750	–	–	–	$ 1067084	$ 7750	–	–	$ 1200	$ 6480 41
1861, -														
Increase, -														
Decrease, -	•													

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	148	$ 169 50	16	$ 24 50	270	$ 270 00	17	$ 17 00	125	$ 2962 79	$ 22100 16

The area of this county is reported to be 900 square miles, and the population by the census of 1860 was 13,048, making a little over 14 persons to the square mile. The value of all real estate owned by residents of the county, as returned by the U. S. census of 1860, was $533,702 greater than the value of the same taxed in said year, and the value of personal property ascertained by said census exceeded the value taxed by $247,148 in 1860. No returns have been received from the commissioners of the revenue for the current, nor has any report been made by the overseers of the poor for the past year, showing the number of paupers provided for, or the amount paid in the maintenance of the same.

MONROE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	405301	$ 8 08	$ 324367 70	$ 3273160 49	$13068 86	$10634 50	$100675 00	$111309 50	$ 432 14	$13501 00
1861, - - -	376195	8 65	349281 00	3255095 00	13014 47	23914 00	84135 00	108049 00	432 20	13446 67
Increase, - -	–	57	24914 00	–	–	12279 50	–	–	06	
Decrease, - -	29106	–	–	18065 00	54 39	–	16540 00	3260 00	–	54 33

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1957	6	611	4071	$ 246510	174	$13097	14563	$189755	22214	$ 35561	–	–	412	$10762	1159	$ 6011	19	$ 4265
1861, -	2045	12	627	5264	252480	279	29498	11258	181304	15301	19014	13093	$ 20839	456	10305	1202	5295	21	4585
Increase, -	88	6	16	1193	5970	105	16401	–	–	–	–	–	–	44	–	43	–	2	320
Decrease, -	–	–	–	–	–	–	–	3305	8451	–	–	–	–	–	457	–	716		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3528	$164518	$ 676541	$ 24066	$ 37540	20	–	–	$1408522	$12488	–	–	$100	$ 8161 11
1861, -	3751	132006	671724	30418	30150	–	$ 25062	–	1416431	3913	$1620	–	130	8245 99
Increase, -	223	–	–	6352	–	–	–	–	7909	–	–	–	30	84 88
Decrease, -	–	32512	4817	–	7390	–	–	–	–	8575				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	192	$ 213 50	45	$ 22 50	186	$186 00	12	$12 00	103	$ 3247 21	$ 25343 32

The area of this county, as estimated by the surveyor, is 625 square miles. The population in 1860 was 10,757, or about 17 to the square mile. The value of all real estate owned by the citizens of the county, according to the census of 1860, was $4,245,516. The value listed for taxation was in 1860 $3,273,160 49. The value of all personal property, by the census, was $2,854,738; the value listed for taxation in 1860 was $1,408,522, showing a difference in real estate, of $972,-355 51, and in personal property, $1,446,216. The am't of capital invested in mining and manufacturing was $37,540. By the census the capital so employed was $48,950, showing a difference of $11,410. There were in 1860 190 slave owners. The report of the number of paupers and of the amount expended in their maintenance has not been received at this office.

MONTGOMERY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings, and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	275343	$ 9 30	$ 388728 00	$ 2560685 43	$ 10242 77	$ 44908 00	$ 113825 00	$ 158733 00	$ 634 92	$ 10877 69
1861, - - -	249943	10 25	407401 00	2563642 91	10254 95	44055 00	111625 00	155680 00	622 72	10877 67
Increase, - -	–	95	18773 00	2957 48	12 18					
Decrease, - -	25400	–	–	–	–	853 00	2200 00	3053 00	12 20	02

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1558	25	1141	2350	$ 168815	220	$ 20105	7616	$ 90450	13441	$ 24550	–	–	250	$ 8145	173	$ 2655	36	$ 7370
1861, -	1642	23	1173	2523	169970	244	19005	8136	93050	7002	9185	13100	$ 25465	330	9115	683	3735	36	6900
Increase, -	84	–	32	173	1155	24	–	520	2600	–	–	–	–	80	970	210	1080		
Decrease, -	–	2	–	–	–	–	1100	–	–	–	–	–	–	–	–	–	–	–	470

PERSONAL PROPERTY AND CAPITAL—Continued.

YEAR.	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges. Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 5200	$ 120085	$ 297585	–	$ 8850	–	$ 100	–	$ 753910	$ 9100	$ 360	–	–	$ 5842 24
1861, -	5245	103140	312075	$ 3125	6160	$ 1150	11655	$ 40	780915	3350	540	–	–	5932 76
Increase, -	45	–	15390	–	–	–	11555	–	27005	–	180	–	–	90 52
Decrease, -	–	16945	–	–	2690	–	–	–	–	5850				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration. Suits. No.	Suits. Tax.	Seals. No.	Seals. Tax.	Deeds. No.	Deeds. Tax	Wills and letters of administrat'n. No.	Wills and letters of administrat'n. Tax.	Licenses. No.	Licenses. Tax.	Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
1860,	346	$ 393 00	15	$ 22 50	154	$ 154 00	15	$ 15 00	110	$ 3928 38	$ 21232 81

amount of capital invested in manufactures by citizens of the county. Only $8,850 of such capital was taxed in said year. No report of the number of poor persons provided for during the past year has been received at this office, nor of the amount expended in relief of the same.

The area of this county, according to the certificate of the surveyor, is 783 square miles, and the population by the census of 1860 was 10,615, making over 13 persons to the square mile. The total tax on property of both kinds in 1860 was $16,719 93, averaging about $1 52 to each person in the county. The value of real estate owned by residents in 1860 was $4,134,315, while the value of the same taxed in said year was $2,719,418 43, making a difference of $1,414,896 57. The value of personal property owned in the county was, by the census, $3,458,145, while the value of the same taxed was $753,910, or a difference of $2,704,235. The census of 1860 also returned $61,780 as the

MORGAN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	156780	$ 4 18	$ 138227 00	$ 655128 46	$ 2620 52	$ 16492 00	$ 69935 00	$ 86427 00	$ 347 45	$ 2967 97
1861, - - -	163533	4 02	211400 00	658384 00	2633 53	18722 00	69735 00	88457 00	353 84	2987 37
Increase, - -	6753	–	73173 00	3256 00	13 01	2230 00	–	2030 00	6 39	19 40
Decrease, - -	–	16	–	–	–	–	200 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	773	4	60	1068	$ 55193	51	$ 2490	2914	$ 27533	5314	$ 10025	–	–	243	$ 3851	444	$ 991	8	$ 1265
1861, -	813	10	59	1090	54574	61	2638	3019	27672	2299	4228	4598	8228	228	3608	454	989	10	1383
Increase, -	40	6	–	22	–	10	148	105	139	–	–	–	–	–	–	10	–	2	118
Decrease, -	–	–	1	–	619	–	–	–	–	–	–	–	–	15	243	–	2		

YEAR.	PERSONAL PROPERTY AND CAPITAL.—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 819	$ 16049	$ 32206	–	$ 5810	–	–	–	$ 186232	–	–	–	$ 150	$ 1450 04
1861, -	578	41384	48404	–	5300	–	$ 3158	–	202144	$ 250	–	–	150	1550 27
Increase, -	–	–	16198	–	–	–	–	–	15912	–	–	–	–	100 23
Decrease, -	241	4665	–	–	510									

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	116	$ 138 50	9	$ 13 50	91	$ 91 00	18	$ 18 00	41	$ 1432 97	$ 6111 98

The area of this county, as estimated by the surveyor, is 600 square miles. The population in 1860 was 3,731, or about 6 to the square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $737,591. The value listed for taxation was in 1860 $741,555. The value of all personal property by the census was $351,136; the value listed for taxation was $186,232, showing a difference in real estate of $3,964, and in personal property, of $164,904. The amount of capital invested in mining and manufactures was $5,810; by the census the capital so employed was $42,700, showing a difference of $36,890. There were in 1860 32 slave owners. The report of the number of paupers and of the amount expended in their maintenance has not been received at this office.

NANSEMOND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	255823	$ 6 08	$ 451561 25	$ 1555024 00	$ 6257 62	$ 31965 00	$ 149090 00	$ 181055 00	$ 725 46	$ 6983 08
1861, - - -	254007	6 21	474662 00	1586448 08	6347 71	40840 00	142825 00	183665 00	734 66	7082 37
Increase, - -	-	13	23100 75	31424 08	90 19	8875 00	-	2610 00	9 20	99 29
Decrease, - -	1816	-	-	-	-	-	6265 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1152	654	2571	1753	$ 136375	580	$ 32452	5101	$ 34727	17620	$ 31258	-	-	372	$ 14796	338	$ 1713	60	$ 8090
1861, -	1217	564	2677	1886	143664	614	34369	5354	37308	2002	2204	20292	$ 34583	429	15425	489	2151	61	8145
Increase, -	65	-	106	133	7289	25	1917	253	2581	-	-	-	-	57	629	151	438	1	55
Decrease, -	-	90																	

PERSONAL PROPERTY AND CAPITAL.—Continued.

YEAR.	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges. Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4615	$ 138786	$ 590693	-	$ 11500	-	-	-	$ 1005005	$ 11500	$ 6314	-	$ 350	$ 9492 58
1861, -	5178	128546	609235	-	7750	$ 50	$ 8390	-	1036998	2150	3694	$ 2634	350	9263 50
Increase, -	563	-	18542	-	-	-	-	-	31993					
Decrease, -	-	10240	-	-	3750	-	-	-	-	9350	2619	-	-	229 08

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration. Suits. No.	Suits. Tax.	Seals. No.	Seals. Tax.	Deeds. No.	Deeds. Tax.	Wills and letters of administrat'n. No.	Wills and letters of administrat'n. Tax.	Licenses. No.	Licenses. Tax.	Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
1860.	74	$ 88 00	450	$ 675 00	223	$ 223 00	14	$ 14 00	119	$ 3970 92	$ 21446 58

The area of this county is 444 square miles, according to the surveyor's certificate, and the population by the census of 1860 was 13,693 persons, making nearly 31 to the square mile. The value of real estate owned by citizens of the county in 1860 was, according to the census, $2,576,890, being $840,811 greater than the amount taxed in the same year, and the value of all personal property owned in the county was $4,999,560, or $3,994,555 greater than the value of the same taxed in said year. Only $8,600 more of capital invested in manufactures was reported by the census than was listed for taxation. The property tax only of the county in 1860 was $16,475 66, or about $1 20 to each person. Fifteen white persons and five colored were provided for by the overseers of the poor during the past year, and the amount paid for their relief was $945—all of which was expended at the place of general reception.

NELSON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	279330	$ 9 67	$ 295808 00	$ 2644638 16	$ 10578 62	$ 5560 00	$ 53600 00	$ 59160 00	$ 236 61	$ 10815 26
1861, - - -	295465	8 89	388402 00	2628235 66	10530 46	28930 00	29030 00	57960 00	231 84	10762 30
Increase, - -	16134	–	–	–	–	23370 00				
Decrease, - -	–	78	7406 00	16403 00	48 16	–	24570 00	1200 00	4 80	52 96

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1209	18	3215	2634	$ 137323	239	$ 18620	5130	$ 54716	14833	$ 23727	–	–	238	$ 9054	462	$ 1725	39	$ 4985
1861, -	1131	26	3158	2654	114925	254	16672	6031	49041	3656	5707	11891	$ 17318	245	7921	463	1698	41	5240
Increase, -	–	8	–	20	–	15	–	901	–	–	–	–	–	7	–	1	–	2	255
Decrease, -	78	–	57	–	22398	–	1948	–	5675	–	–	–	–	–	1133	–	27		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.										Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3898	$ 66056	$ 239929	$ 8144	$ 1200	-	-	-	$ 569377	$ 2293	$ 435	$ 450	-	$ 7218 70
1861, -	4227	62445	244313	-	-	-	$ 2265	-	531572	810	567	-	-	6887 38
Increase, -	329	-	4384	-	-	-	-	-	-	-	132			
Decrease, -	-	3611	-	-	-	-	-	-	37805	1483	-	-	-	331 32

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	390	$ 459 00	5	$ 7 50	153	$ 153 00	17	$ 17 00	81	$ 2559 48	$ 21229 94

The area of this county, according to the certificate of the surveyor, is 497 square miles, and its population in 1860 was 13,015, or about 28 to the square mile. The value of real estate, as shown by the census of 1860, is $3,929,686. The value assessed for taxation in 1860 was $2,703,798 16. The value of personal property, as shown by the census, was $6,352,666. The value assessed for taxation was $569,377—difference, in real estate, $1,225,887 84; in personal estate, $5,783,289. The amount of capital invested in manufactures returned by the commissioner is $1,200, while the census shows it to have been $39,540. The tax assessed on property in 1860 averaged $1 38 to each inhabitant. The number of paupers and the amount expended in their maintenance have not been returned to this office.

NEW KENT COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	131466	$ 7 04	$ 197074 75	$ 926259 54	$ 3698 35					
1861, - - -	129582	7 08	196534 47	917657 40	3667 00					
Increase, - -	–	04								
Decrease, - -	1884	–	540 28	8602 14	31 35					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	488	76	1780	1008	$ 78910	221	$ 14600	2386	$ 23555	5027	$ 10485	–	–	141	$ 5695	75	$ 460	24	$ 4080
1861, -	514	81	1808	1044	76800	254	13830	2447	24435	1437	3010	4909	$ 10215	180	6545	103	675	23	3400
Increase, -	26	5	28	36	–	33	–	61	880	–	–	–	–	39	850	28	215		
Decrease, -	–	–	–	–	2110	–	870	–	–	–	–	–	–	–	–	–	–	1	680

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4645	$ 39975	$ 120105	$ 18435	–	–	–	–	$ 320945	$ 400	$ 5206	–	$ 100	$ 4304 06
1861, -	5185	36735	132270	–	–	–	$ 3290	$ 600	316990	–	5671	–	100	4297 63
Increase, -	540	–	12165	–	–	–	–	–	–	–	465			
Decrease, -	–	3240	–	–	–	–	–	–	3955	–	–	–	–	6 43

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	93	$ 107 00	4	$ 6 00	88	$ 88 00	28	$ 28 00	39	$ 1090 33	$ 9321 74

The area of this county, by the surveyor's certificate, is 260 square miles, and the population in 1860 was 5,884, or about 22 persons to each square mile. The total property tax in 1860 was $8,002 41, averaging about $1 36 to each person in the county. The value of real estate owned by residents of the county in 1860 was, according to the census, $1,293,093, being $366,833 46 cents greater than the value of the same assessed for taxation, and the value of personal property, as returned in the census, was $1,852,855 greater than that taxed in the same year. No capital used in manufacturing was listed for taxation in 1860, while the census of that year returned $47,060 as invested in that business by citizens of the county. No report of the number of paupers nor of the sum expended for their relief during the past year has been received at this office.

NICHOLAS COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	584395	$ 1 43	$ 71558 00	$ 835746 77	$ 3376 41	$ 3920 00	$ 11015 00	$ 14935 00	$ 59 74	$ 3436 15
1861, - - -	520883	1 49	65538 00	762863 21	3054 71	3920 00	11015 00	14935 00	59 74	3114 45
Increase, - -	–	06								
Decrease, - -	63512	–	6020 00	72883 56	321 70	–	–	–	–	321 70

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	962	2	85	1364	$ 63978	35	$ 1650	5523	$ 61250	13932	$ 13895	–	–	95	$ 1167	567	$ 3057	2	$ 210
1861, -	880	3	76	1275	54101	25	922	5232	50978	7232	7232	7904	$ 7207	97	1343	506	2387	7	645
Increase, -	–	1	–	–	–	–	–	–	–	–	–	–	–	2	176	–	–	5	435
Decrease, -	82	–	9	89	9877	10	728	291	10272	6700	6663	–	–	–	–	61	670		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $ 100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 117	$ 39018	$ 79742	-	-	-	-	-	$ 264084	$ 1586	-	-	$ 50	$ 1946 39
1861, -	135	23950	78657	-	-	-	$ 9490	-	237162	-	-	-	50	1753 35
Increase, -	18													
Decrease, -	-	15068	1085	-	-	-	-	-	26922	-	-	-	-	193 04

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	37	$ 43 00	-	-	24	$ 24 00	5	$ 5 00	63	$ 702 05	$ 6156 59

The area of this county, by the surveyor's certificate, is 1,430 square miles, and the population in 1860 was 4,626 persons, averaging about 3 to the square mile. The whole property tax of the county in 1860 amounted to $ 5,382 54, making a fraction over $1 16 to each person in the county. By the census of 1860 the value of real estate owned by citizens of the county that year amounted to $1,305,645, being $ 454,963 23 more than that taxed the same year; and the value of personal property, as returned by said census, was $1,192,386 more than the value of the same taxed. The sum of $ 42,600 was reported by the census as the amount of capital invested in manufactures by citizens of the county, none of which was assessed for taxation. No report of the number of paupers or of the amount expended for their relief during the past year has been received at this office.

NORFOLK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	227103	$10 38	$ 526276 00	$ 2358562 17	$ 9436 13	$ 14275 00	$ 12600 00	$ 26875 00	$ 107 50	$ 9543 63
1861, - - -	219702	12 42	501464 00	2829681 83	11319 59	61201 00	24800 00	89001 00	356 01	11675 60
Increase, - -	–	2 04	–	471119 66	1883 46	49926 00	12200 00	62126 00	249 51	2131 97
Decrease, - -	7401	–	24812 00							

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1206	194	2787	1930	$151375	414	$ 28545	6399	$ 45068	9815	$ 21212	–	–	288	$11570	305	$1313	45	$ 6650
1861, -	1262	217	2751	1926	142864	422	28405	6281	41789	921	1198	10099	$ 22952	290	10648	213	1290	51	6505
Increase, -	56	23	–	–	–	8	–	–	–	–	–	–	–	2	–	–	–	6	
Decrease, -	–	–	36	4	8511	–	140	118	3279	–	–	–	–	–	922	92	23	–	145

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$2460	$157603	$228370	–	–	–	–	–	$654166	$13325	–	–	$980	$7523 27
1861, -	2245	103609	218935	–	–	–	$38489	–	619528	6210	$961 28	–	1270	7164 89
Increase, -	–	–	–	–	–	–	–	–	–	–	–	–	290	
Decrease, -	215	53994	9435	–	–	–	–	–	34638	7115	–	–	–	358 38

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	136	$168 00	62	$93 00	382	$382 00	28	$28 00	84	$2493 60	$20231 50

The area of this county, including the city of Portsmouth, is 497 square miles, and the population of the county separately was, in 1860, 10,152 persons. Allowing the county alone to contain 493 square miles, the population to the square mile in the county would be about 20 persons. The total property tax of the county in 1860 was $17,066 90, or an average of about $1 68 to each person. The value of all real estate owned by citizens of the county and city in 1860 was, according to the census of that year, $2,945,414. The value of the real estate taxed in both the county and city in that year was $3,828,812 17, or $883,398 17 more than the value returned in the census. The value of all personal property in the county and city was, by the census of 1860, $3,593 113; the value taxed in both the same year was $886,931, or a difference of $2,706,182. The capital invested in manufactures, according to the census, was $118,230. No such capital was taxed in the county, and only $50,000 in the city. There was a reassessment of the lands in one of the districts in this county, which accounts for the large difference in the value per acre of lands. No report has been received at this office of the number of paupers provided for or of the amount expended for their relief during the last year, either from the county or city.

NORTHAMPTON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	105191	$13 33	$ 275720 22	$1399412 98	$5598 68					
1861, - - -	104509	13 37	276545 00	1397328 00	5589 31					
Increase, - -	–	04	824 78							
Decrease, - -	682	–	–	2084 98	9 37					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	649	179	2213	1599	$ 85703	531	$ 24322	3813	$17344	10380	$15990	–	–	259	$ 7521	273	$ 466	22	$1528
1861, -	683	180	2250	1506	77230	539	25448	3946	17310	2610	2405	7635	$13802	265	7625	303	467	22	1628
Increase, -	34	1	37	–	–	8	1126	133	–	–	–	–	–	6	104	30	1	–	100
Decrease, -	–	–	–	93	8473	–	–	–	34										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$5368	$71720	$445863	$4000	$930	–	–	–	$680755	$8171	$60	$1920	–	$6424 02
1851, -	5782	48034	420469	3730	750	–	$18200	–	642880	430	144	–	–	6103 82
Increase, -	414	–	–	–	–	–	–	–	–	–	84			
Decrease, -	–	23686	25394	270	180	–	–	–	37875	8041	–	–	–	320 20

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No	Tax.	No.	Tax.	No.	Tax.	No	Tax.	
1860,	75	$85 00	112	$168 00	86	$86 00	18	$18 00	72	$2604 47	$14984 17

The area of this county, as estimated by the surveyor, is 301 square miles. The population in 1860 was 7,832, or about 26 to the square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $2 792,995. The value for taxation was, in 1860, $1,399,412 98. The value of all personal property, by the census, was $3 605 810. The value listed for taxation in 1860 was $680,755, showing a difference in real estate of $1,393,582 02, and in personal property, $2,925,055. The taxes assessed on property only in 1860 averaged $1 53 on each inhabitant. The amount of capital invested in mining and manufacturing and taxed, was $930 in 1860. By the census the capital so employed was $10,750, showing a difference of $9,820. There were, in 1860, 461 slave owners, and the whole number of votes cast at the presidential election in 1860, was 434. The report of the number of paupers and of the amount expended in their maintenance have not been received at this office.

NORTHUMBERLAND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of build'ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	120108	$ 9 31	$ 259911 00	$ 1217535 00	$ 4870 97					
1861, - - -	119820	10 19	263507 00	1221933 00	4887 38					
Increase, - -	-	88	3596 00	4398 00	16 41					
Decrease, - -	288									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	733	38	1733	1049	$ 64698	356	$ 20676	4794	$ 28970	7144	$14761	–	–	155	$ 5452	272	$ 877	18	$ 2775
1861, -	736	31	1823	1147	67470	330	20515	4931	31684	3059	3666	6672	$ 11010	160	5791	309	921	17	2060
Increase, -	3	–	90	98	2772	34	–	137	2714	–	–	–	–	5	339	37	44		
Decrease, -	–	7	–	–	–	–	161	–	–	–	–	–	–	–	–	–	–	1	715

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2744	$ 79414	$ 206080	–	–	–	–	–	$ 426450	$ 650	–	–	–	$ 4450 08
1861, -	2807	54905	191834	–	–	–	$ 24617	–	417340	–	–	–	–	4503 94
Increase, -	63	–	–	–	–	–	–	–	–	–	–	–	–	53 86
Decrease, -	–	24509	14246	–	–	–	–	–	9110	–				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	66	$ 82 00	–	–	71	$ 71 00	17	$ 17 00	45	$ 1304 33	$ 10795 38

The area of this county is 295 square miles, and the population in 1860 was 7,530, making a little over 25 persons to the square mile. The amount of tax on property in 1860 was $9,321 05, or averaging about $1 23 to each person in the county. According to the census of 1860, the value of real estate owned by persons in the county was $2,271,802, exceeding the value of the same taxed that year by the sum of $1,049 869. The value of personal property, as ascertained by the census, was $3,198,127, being $2,771,677 more than the value of the same listed for taxation in 1860. No capital used in manufactures is reported either in the census or in the commissioner's book.

NOTTOWAY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of build'ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	186863	$ 11 40	$ 401735 00	$ 2130397 23	$ 8189 96					
1861, - - -	195940	10 04	415513 00	1971367 40	7860 42					
Increase, - -	9077	–	13778 00							
Decrease, - -	–	1 36	–	159029 83	329 54					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	530	27	3856	1604	$ 136166	376	$ 39869	4984	$ 43238	10856	$ 20472	–	–	285	$ 13864	273	$ 1607	51	$ 7879
1861, -	549	31	3953	1627	129733	391	40042	5090	40277	3898	5776	10625	$ 20359	302	14142	277	1664	50	7118
Increase, -	19	4	97	23	–	15	182	106	–	–	–	–	–	17	278	4			
Decrease, -	–	–	–	–	6433	–	–	–	2961	–	–	–	–	–	–	–	33	1	761

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3458	$ 84051	$ 502536	–	$ 1500	–	–	–	$ 854721	$ 13438	$ 6126	–	–	$ 9123 04
1861, -	3356	73862	513147	–	2250	–	$ 7489	$ 525	859740	3854	6248	–	–	9211 18
Increase, -	–	–	10611	–	750	–	–	–	5029	–	122	–	–	88 14
Decrease, -	102	10189	–	–	–	–	–	–	–	9584				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	62	$ 62 00	8	$ 12 00	71	$ 71 00	17	$ 17 00	46	$ 1138 07	$ 18613 07

The area of this county is 297 square miles, and the population by the census of 1860 was 8,836, making nearly 30 persons to the square mile. The amount of tax paid on property in the county in 1860 was $17,313, or nearly $1 96 to each person. The value of real estate owned by the citizens of the county, as ascertained by the census of 1860, was $2,173,501, while the same value taxed in said year was $1,971,367 40, making a difference of $202,134. The value of personal property owned in 1860 by residents of the county, was $6,101,601, while the value of the same taxed that year was $854,721, the difference being $5,246,880.

The capital invested in manufactures is represented by the census to be $107,655, while the capital thus used and taxed in 1860 was $1,500. What has caused so large a reduction of the value of land per acre, does not appear.

OHIO COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	65091	$ 25 57	$ 329718 00	$ 1664575 00	$ 6658 66	$ 1540752 00	$ 1816022 00	$ 3356774 00	$ 13430 08	$ 20088 74
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	4116	16	23	2086	$ 90720	254	$ 9820	3683	$ 43953	34119	$ 56312	–	–	345	$ 12975	1017	$ 5545	75	$ 9650
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$1405	$169975	$147750	$122925	$146550	–	–	–	$817560	$75140	$465	$10010	$11733	$8903 53
1861, -														
Increase, -														
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1861.	141	$569 00	91	$136 50	495	$495 00	40	$40 00	92	$18537 52	$48710 29

No books for this county have been returned for the year 1861—consequently, no comparisons can be made. The area of the county, including the city of Wheeling, according to the surveyor's certificate, is 120 square miles, and contained 22,422 inhabitants in 1860, or 187 to the square mile. The amount of capital employed in manufacturing, for which no license is required, was $146,550 in 1860, by the census tables, $1,955,600. By comparing the same, it will be found that $1,809,050 annually go untaxed. The total value of real estate for taxation is $3,686,492, and by the census it is $8,538,904—difference $4,852,412, remaining without assessment for taxation. The value of personal property for taxing purposes is $817,560, and by the census it is $4,476,616—difference, $3,659,056, exempt and omitted from taxation. The tax on real estate and personal property only averages $1 29 to each inhabitant. The charges for support of the poor and the number provided for cannot be ascertained, as no report has been made to this office.

ORANGE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'g buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	214937	$ 12 01	$ 402988 00	$ 2682210 00	$ 10728 84	$ 26825 00	$ 57250 00	$ 84075 00	$ 336 30	$ 11065 14
1861, - - -	214940	12 13	416413 00	2709652 00	10838 60	26825 00	63800 00	90625 00	362 50	11201 10
Increase, - -	3	12	13425 00	27442 00	109 76	–	6550 00	6550 00	26 20	135 96
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value
1860, -	1008	38	3309	2991	$ 150328	376	$ 25697	6599	$ 90631	13459	$ 30947	–	–	386	$ 11876	539	$ 1619	74	$ 10400
1861, -	1028	41	3486	3060	142123	388	25493	7260	80367	6554	14849	10704	$ 19838	377	11488	500	1609	79	9955
Increase, -	20	3	177	69	–	12	–	661	–	–	–	–	–	–	–	–	–	5	
Decrease, -	–	–	–	–	8205	–	204	–	10264	–	–	–	–	9	388	39	10	–	445

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8111	$ 88870	$ 355191	-	$ 6100	-	-	-	$ 779770	$ 4638	$ 5831	-	-	$ 8373 50
1861, -	7253	81851	413585	-	3700	-	$ 7040	-	819151	100	7340	-	-	8866 60
Increase, -	-	-	58394	-	-	-	-	-	39381	-	1509	-	-	493 10
Decrease, -	858	7019	-	-	2400	-	-	-	-	4538				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	148	$ 180 00	24	$ 36 00	127	$ 127 00	11	$ 11 00	99	$ 3006 10	$ 22798 74

The area of this county is certified by the surveyor to be 300 square miles, and the population in 1860 was 10,706, making nearly 36 persons to the square mile. The property tax of the county in 1860 was $19,438 64, or a little more than $1 81 to each person in the county. The value of real estate taxed in 1860 was $2,800,277, while the value of the same returned by the census in the same year was $4,291,216—the difference being $1,490,939. According to the census, the value of personal property owned by citizens of the county in 1860 was $6,360,065, while the value of the same listed for taxation was $779,770, a difference of $5,520,295. Only $6,100 used in manufacturing was taxed in 1860, while the census reported $81,180 as the amount invested in manufactures by residents of the county. No report has been received for the past year from the overseers of the poor.

PAGE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	207239	$ 9 90	$ 393231	$ 2052551 93	$ 8205 28	$ 17165 00	$ 63760 00	$ 80925 00	$ 323 70	$ 8528 98
1861, - - -	207078	9 94	405581	2058347 00	8210 79	17165 00	64160 00	81325 00	325 30	8536 09
Increase, - -	–	04	12350	5795 07	5 51	–	400 00	400 00	1 60	7 11
Decrease, - -	161									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1361	59	495	2555	$ 165897	215	$ 17609	6074	$ 73815	13335	$ 27572	–	–	348	$ 6529	909	$ 3174	27	$ 4328
1861, -	1399	59	483	2538	160939	225	17802	6443	77849	4385	9267	10933	$ 24127	391	6867	921	3114	28	3197
Increase, -	38	–	–	–	–	10	193	369	4034	–	–	–	–	43	338	12	–	1	
Decrease, -	–	–	12	17	4958	–	–	–	–	–	–	–	–	–	–	–	60	–	131

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not listed and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3,575	$ 143807	$ 404849	–	$ 16632	–	–	–	$ 867587	$ 5879	$ 335	–	$ 10	$ 5337 58
1861, -	3358	134183	398014	$ 4002	10816	–	$ 6918	–	860453	1045	514	–	10	5238 51
Increase, -	–	–	–	–	–	–	–	–	–	–	179			
Decrease, -	17	9624	6835	–	5816	–	–	–	7134	4834	–	–	–	99 07

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	121	$ 141 00	14	$ 21 00	138	$ 138 00	18	$ 18 00	61	$ 1307 67	$ 15492 23

The area of this county is 319 square miles, and the population in 1860 was 8,109, making about 25 persons to the square mile. The total tax on property in the county in 1860 was $13,866 56, or about $1 71 to each person. The value of all real estate assessed for taxation in 1860 was $2,139,672, and the value of the same, as returned by the census of that year, was $2,526,274, the difference being $386,602. The value of all personal property taxed was $657,794 less than the value of the same ascertained by the census. The sum of $146,275 was reported by the census as the amount invested by citizens of the county in manufactures in 1860, while $16,632 of such capital was taxed in that year. No report from the overseers of the poor has been received.

PATRICK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	482305	$ 2 44	$125101 00	$1177280 00	$ 4710 38	$ 8977 00	$19550 00	$ 28527 00	$114 10	$ 4824 48
1861, - - -	497299	2 30	134079 00	1147438 00	4589 72	11727 00	17200 00	28927 00	115 70	4705 42
Increase, - -	14994	–	8978 00	–	–	2750 00	–	400 00	1 60	
Decrease, - -	–	–	–	29842 00	120 66	–	2350 00	–	–	119 06

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1344	9	1026	1646	$ 99510	109	$ 9530	6169	$ 46729	15098	$ 20753	–	–	132	$ 3759	484	$ 2167	9	$ 2340
1861, -	1310	8	1024	1668	96035	124	9755	6198	45625	3850	3960	13820	$17935	141	3905	462	2340	12	2725
Increase, -	–	–	–	22	–	15	225	29	–	–	–	–	–	9	146	–	–	3	385
Decrease, -	34	1	2	–	3475	–	–	–	1104	–	–	–	–	–	–	22	127		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not enumerated and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$1085	$71515	$261630	–	$5100	–	–	–	$527418	$4659	–	–	–	$4483 63
1861, -	1055	63425	208480	–	6150	–	$9585	–	530975	1050	–	–	–	4582 82
Increase, -	–	–	6850	–	1050	–	–	–	3557	–	–	–	–	99 19
Decrease, -	30	11090	–	–	–	–	–	–	–	3609				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax	No.	Tax.	No.	Tax.	
1860,	131	$147 00	9	$13 50	160	$160 00	9	$9 00	49	$1080 69	$10718 30

The area of this county is 542 square miles, and the population in 1860 was 9,359, or a fraction over 17 persons to the square mile. The whole property tax of the county in 1860 was $9,308 11, making nearly one dollar to each person. The value of real estate owned by residents of the county, as returned by the census of 1860, was $92,996 more than the value of the same assessed for taxation in that year, while the value of personal property, ascertained by the same census, exceeded the value listed for taxation, by $1,813,511.

Only $5100 of capital used in manufacturing was taxed in 1860, while the census returned $74,700 as the amount invested in that business by residents of the county. No report has been received from the overseers of the poor.

PENDLETON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	457968	$ 2 34	$123661 00	$ 1071627 77	$ 4299 79	$ 4515 00	$ 24095 00	$ 28610 00	$ 114 41	$ 4414 23
1861, - - -	–	–	–	1103360 71	4299 91	5467 50	23155 00	28622 50	114 49	4414 40
Increase, - -	–	–	–	31732 94	12	952 50	–	12 50	05	17
Decrease, - -	–	–	–	–	–	–	940 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1168	12	138	2704	$ 142185	38	$ 2402	9940	$ 146486	18807	$ 25656	–	–	107	$ 1862	550	$ 2045	4	$ 575
1861, -	1202	11	139	2756	139163	46	2529	9868	142210	16161	22426	5873	$ 8685	153	2377	655	2162	6	573
Increase, -	34	–	1	52	–	8	127	–	–	–	–	–	–	46	5 15	105	117	2	
Decrease, -	–	1	–	–	3022	–	–	72	4276	–	–	–	–	–	–	–	–	–	2

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 407	$ 61504	$ 137337	-	$ 2865	-	-	-	$ 523324	$1775	$ 30 00	-	-	$ 3226 76
1861, -	457	58185	133273	$ 680	2566	-	$ 3193	$1850	520629	-	15 00	-	-	3221 53
Increase, -	50													
Decrease, -	-	3319	4064	-	299	-	-	-	2695	-	15 00	-	-	7 23

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	114	$115 50	3	$ 1 50	105	$ 105 00	7	$ 7 00	33	$714 00	$ 8588 99

The area of this county is, by the surveyor's certificate, 1,120 square miles, and the population in 1860 was 6,165, being over 5 persons to each square mile. The total property tax of the county in 1860 amounted to $ 7,642 99, being nearly $1 24 to each person. The value of real estate owned by residents of the county in 1860, according to the census, was $1 661.567, exceeding the value of the same assessed for taxation by the sum of $ 564.329 23, and the value of personal property owned in the county, according to the same census, was $ 422.338 greater than the value of the same taxed in 1860. By the census $ 45.185 was invested by residents of the county in manufactures, which was $ 42,320 more than the amount of such capital taxed in 1860. No report from the overseers of the poor has been received.

PITTSYLVANIA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	622558	$ 7 56	$ 606388 00	$ 4703671 25	$18839 65	$ 5970 00	$ 22775 00	$ 28745 00	$114 99	$18954 64
1861, - - -	621562	7 61	628038 00	4733873 70	18935 56	5870 00	22875 00	28745 00	115 04	19050 60
Increase, - -	–	05	21650 00	30202 45	95 91	–	100 00	–	05	95 96
Decrease, - -	996	–	–	–	–	100 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	3253	77	7417	5386	$ 363220	921	$ 83040	14525	$113340	28462	$ 39586	–	–	687	$ 25157	925	$ 4417	86	$ 16520
1861, -	3300	75	7171	5374	317327	889	72475	14041	96531	10959	12992	20683	$ 37064	693	22223	962	4271	88	14310
Increase, -	47	–	–	–	–	–	–	–	–	–	–	–	–	6	–	37	–	2	
Decrease, -	–	2	246	12	45893	32	10565	484	16809	–	–	–	–	–	2934	–	146	–	2210

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8035	$ 225486	$1155950	$ 20580	$ 35750	–	$13200	–	$ 2104281	$17160	$ 781	–	$ 3600	$ 20567 79
1861, -	7283	182396	1142323	35145	19200	$ 530	25013	$ 925	1990008	3700	1140	–	3000	19607 84
Increase, -	–	–	–	14565	–	–	11813	–	–	–	359			
Decrease, -	752	43090	13627	–	16550	–	–	–	114273	13460	–	–	600	960 85

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	738	$ 784 00	43	$ 64 50	390	$ 390 00	57	$57 00	145	$ 4304 91	$ 45122 84

The area of this county, including the town of Danville, by the certificate of the surveyor, is 892 square miles. The population of the county by the census of 1860 was, exclusive of Danville, 27,656. Allowing 2 square miles for the area of the town, the population per square mile of the county would be about 31 persons. The taxes on property in the county in 1860 amounted to $ 39,522 43, making an average of about $1 43 to each person in the county. The value of real estate returned by the census of 1860 for the county and Danville, inclusive, was $ 7,928,184; the same value taxed in the county and town in that year was $ 5,436,099 25—difference, $ 2,562,084 75. The value of personal property for the county and town was, by the census, $14,937,087; the value taxed in the same was $ 2,373,027—difference, $12,564,060. The capital invested in manufactures, by the census, was $485,315; the amount taxed in the county and town was $94,050—difference, $391,295. No report has been received at this office of the number of paupers provided for in the last year, or of the amount expended for their relief.

PLEASANTS COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	86043	$ 6 58	$ 54378 99	$ 566214 66	$ 2269 09	$ 5499 00	$ 12731 00	$ 18230 00	$ 72 92	$ 2342 01
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	551	3	7	729	$ 37555	10	$ 383	2782	$ 31293	5144	$ 7990	–	–	62	$ 1071	269	$ 847	1	$ 200
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 201	$ 26117	$ 23378	-	-	-	-	-	$ 129035	$ 800	-	-	-	$ 980 95
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	106	$ 120 50	2	$ 3 00	67	$ 67 00	4	$ 4 00	28	$ 464 00	$ 3981 46

The area of this county, by the certificate of the surveyor, is 154 square miles, and the population in 1860 was 2,945, making therefore about 19 persons to the square mile. The property tax of the county in 1860 was $3,322 96, or very nearly $1 13 to each person. No returns have been received at this office from the commissioner of the revenue for the present year. The value of real estate by the census of 1860 was $657,306, being greater than the value assessed for taxation, by $72,861, and the value of personal property, by the census, was greater than that taxed, by $28,572. The amount of capital invested in manufactures, by the census, was $17 000, but no such capital was taxed in the county in 1860. No report of the number of paupers or the sum expended for their maintenance has been received at this office for the past year.

POCAHONTAS COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	729885	$ 1 61	$ 111769 50	$ 1175439 53	$ 4706 79	$ 1855 00	$ 7020 00	$ 8875 00	$ 35 50	$ 4742 29
1861, - - -	754682	1 56	112674 00	1180858 24	4726 62	1855 00	7020 00	8875 00	35 50	4762 12
Increase, - -	24797	–	904 50	5418 71	19 83	–	–	–	–	19 83
Decrease, - -	–	5								

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	823	6	148	1863	$ 102105	67	$ 4110	8192	$ 128981	15888	$ 21149	–	–	119	$ 2273	118	$ 1847		
1861, -	851	6	139	1929	106252	69	4840	8043	126786	11300	17086	5572	$ 7792	163	2574	138	1862	1	$ 300
Increase, -	28	–	–	64	4147	2	430	–	–	–	–	–	–	44	301	20	15		
Decrease, -	–	–	9	–	–	–	–	149	2195										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 530	$ 66926	$ 103150	$ 1400	$ 3350	–	–	–	$ 436121	$ 1900	$ 45 00	–	–	$ 2610 95
1861, -	530	50990	130494	1484	2490	–	$ 15966	$ 700	470156	–	–	–	–	2733 08
Increase, -	–	–	27344	84	–	–	–	–	34035	–	–	–	–	122 13
Decrease, -	–	15936	–	–	860									

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	111	$ 142 50	–	–	64	$ 64 00	6	$ 6 00	42	$ 815 15	$ 8380 89

The area of this county, as estimated by the surveyor, is 2,100 square miles. The population in 1860 was 3,958, or about 2 to the square mile. The value of all real estate owned by citizens of the county, according to the census of 1860, was $1,877,853. The value listed for taxation was in 1860 $1,175,439 53. The value of all personal property, by the census, was $1,030,712. The value listed for taxation in 1860 was $470,156, showing a difference in real estate, of $702,413 47, and in personal property, $560,556. The amount of capital invested in mining and manufacturing was $930 By the census the capital so employed was $12,480, showing a difference of $11,550. The taxes assessed on property for 1860 averaged $1 85 to each inhabitant. There were in 1860 sixty-eight slave owners. The report of the number of paupers and of the amount expended in their maintenance have not been received at this office.

POWHATAN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	163226	$ 11 85	$ 425162 00	$ 1934721 73	$ 7787 88	$ 3419 00	$ 15025 00	$ 18444 00	$ 73 83	$ 7861 71
1861, - - -	165754	11 69	415185 00	1939004 07	7755 01	3439 00	15015 00	18454 00	73 84	7828 85
Increase, - -	2528	–	–	4282 34	–	20 00	–	10 00	01	
Decrease, - -	–	16	9977 00	–	32 87	–	10 00	–	–	32 86

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	577	126	3177	1868	$ 152735	430	$ 32523	3860	$ 42453	8702	$19076	–	–	281	$ 12172	320	$ 1182	73	$ 12120
1861, -	585	126	3156	1935	146770	439	30314	4480	41400	4041	8329	7820	$16541	300	12651	348	1200	74	11495
Increase, -	8	–	–	67	–	9	–	620	–	–	–	–	–	19	479	28	18	1	
Decrease, -	–	–	21	–	5965	–	2209	–	1053	–	–	–	–	–	–	–	–	–	625

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 9370	$ 79015	$ 427010	$ 2236	–	–	–	–	$ 789892	$ 8110	$ 3302	–	$ 75 00	$ 9938 05
1861, -	9762	68516	423730	–	–	–	$11216	–	781924	250	4268	–	75 00	7777 17
Increase, -	392	–	–	–	–	–	–	–	–	–	966			
Decrease, -	–	10499	3280	–	–	–	–	–	7968	7860	–	–	–	2160 88

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	121	$ 146 50	35	$ 52 50	126	$ 126 00	10	$ 10 00	59	$ 1162 99	$ 19297 75

The area of this county, according to the surveyor's certificate, is 280 square miles, and contains 30 inhabitants to the square mile. Its population in 1860 was 8,391. The value of real estate owned by citizens of the county, according to the census of 1860, was $3,257,823; the value assessed for taxation was $1,950,165 73—difference, $1,304,657 27. The value of personal estate owned, according to the census of 1860, was $5,555,755; value assessed for taxation, $781,924—difference, $4,773,831. While the commissioner has returned for taxation $1,200 as the capital invested in manufactures, from the census it is shown to be $73,190. The tax on property assessed in 1860 averages $2 11 to each inhabitant. The number of paupers and the amount expended in their maintenance have not been reported to this office.

PRESTON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.					
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	432843	$ 3 62	$ 255090 00	$ 1564571 73	$ 6286 28	$ 24661 00	$ 82534 00	$ 107195 00	$ 430 08	$ 6716 36
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2585	1	41	3684	$ 166194	102	$ 5118	12551	$ 127120	27009	$ 32640	–	–	496	$ 7265	1444	$ 4842	8	$ 1380
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 836	$114336	$188986	$1087	$ 20366	–	–	–	$ 679170	$ 2460	$120	–	–	$ 4878 19
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	286	$ 302 00	24	$ 36 00	354	$ 354 00	22	$ 22 00	115	$ 2772 81	$15081 36

The area of this county, according to the certificate of the surveyor, is 1,073 square miles, and the population in 1860 was 13,312, or about 12 persons to each square mile. The total property tax of the county in 1860 was $11,594 55, making the tax on each individual a small fraction over 87 cents. The difference between the value of real estate owned by residents of the county, as ascertained by the census of 1860, and the value of the same taxed that year, was $1,016,309 27, the former being $2,688,076, and the latter, $1,671,766 73 cts. The value of personal property by the census was $1,457,204, being $778,034 greater than the value of the same taxed in 1860. The census also returned $224,500 as the amount of capital invested in manufactures by citizens of the county in 1860, which is $195,134 more than such capital taxed in that year. No report of the number of paupers or of the amount expended for their relief during the last year has been received at this office.

PRINCE EDWARD COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	221909	$ 9 05	$ 794534 00	$ 2007423 20	$ 8031 63	$ 67732 75	$ 209900 00	$ 277632 75	$ 1110 54	$ 9142 17
1861, - - -	220220	9 21	819285 00	2026622 00	8108 50	73560 00	205352 00	278912 00	1115 67	9224 17
Increase, - -	–	16	24751 00	19198 80	76 87	5827 25	–	1279 25	5 13	82 00
Decrease, - -	1689	–	–	–	–	–	4548 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1007	105	4352	2115	$ 164474	523	$ 53614	3844	$ 55843	10767	$ 23052	–	–	488	$ 21965	472	$ 1894	104	$ 15287
1861, -	969	104	4279	2167	148096	532	50030	5254	52539	4670	9247	9057	$ 18192	489	20827	471	1844	105	14870
Increase, -	–	–	–	52	–	9	–	1410	–	–	–	–	–	1	–	–	–	1	
Decrease, -	38	1	73	–	16378	–	3584	–	3304	–	–	–	–	–	1138	1	50	–	417

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8717	$ 134669	$ 523164	–	$ 32650	–	–	–	$ 1035329	$ 35730	$ 3845	$ 1638	–	$ 11171 01
1861, -	8992	111698	478701	$ 1250	30800	–	$ 16741	–	963827	11062	3434	3600	–	10428 08
Increase, -	275	–	–	–	–	–	–	–	–	–	–	1962		
Decrease, -	–	22971	44463	–	1850	–	–	–	71502	24668	411	–	–	742 93

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	212	$ 261 00	12	$ 63 00	113	$ 113 00	11	$ 11 00	110	$ 4999 70	$ 25760 88

The area of this county is 344 square miles, and the population in 1860 was 11,844, making an average of about 34 persons to the square mile. The total property tax in the county in 1860, including the capitation tax on persons, was $20,313 18, making an average of $1 71 to each person. The value of real estate assessed with taxes in said year was $2,285,055 95, and the value of the same returned by the census was $3,211,424—a difference of $926,368 05. The personal property taxed in 1860 was $6,067,692 less than the value of the same returned in the census. The sum of $100,325 was returned by said census as the amount of capital invested in manufactures by citizens of the county in 1860, being [illegible] more than the value of the same taxed in 1860. Seventy-five white persons and three colored were reported by the overseers of the poor as having been provided for during the past year, and the sum of $1,903 22 was expended for their maintenance; of which sum $1,199 25 was expended at the place of general reception, and the residue at other places.

PRINCE GEORGE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	191126	$ 10 16	$ 296371 00	$ 1891602 19	$ 7567 60	$ 1060 00	$ 350 00	$ 1410 00	$ 5 64	$ 7573 24
1861, - - -	181077	10 39	297544 50	1891191 86	7566 31	1150 00	300 00	1450 00	5 80	7572 11
Increase, - -	–	23	1173 00	–	–	90 00	–	40 00	16	
Decrease, - -	10049	–	–	410 33	1 29	–	50 00	–	–	1 13

PERSONAL PROPERTY

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	700	139	2894	1620	$ 133522	357	$ 28665	2887	$ 33860	7692	$ 17457	–	–	286	$ 11156	242	$ 1144	62	$ 9005
1861, -	723	140	2926	1659	134902	363	26399	2988	31916	1469	3885	9191	$ 17191	277	10888	252	1109	60	8455
Increase, -	23	1	32	39	1380	6	–	101	–	–	–	–	–	–	–	10			
Decrease, -	–	–	–	–	–	–	2266	–	1944	–	–	–	–	9	268	–	35	2	550

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 11702	$ 89798	$ 451063	–	–	–	–	–	$ 787372	$ 8110	$ 10099	–	–	$ 8189 68
1861, -	12150	72992	563664	–	–	–	$ 11843	–	895394	–	10121	–	–	8487 99
Increase, -	448	–	112601	–	–	–	–	–	108022	–	22	–	–	298 31
Decrease, -	–	16806												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	55	$ 64 50	25	$ 37 50	95	$ 95 00	11	$ 14 00	52	$ 984 84	$ 16958 76

The area of this county, as ascertained by the surveyor, is 305 square miles, and the population in 1860 was 8,410, averaging more than 27 persons to the square mile. The total property tax in 1860, including the capitation tax on persons, amounted to $15,762 92, or an average of $1 87 to each person in the county. The value of real estate, as ascertained by the census of 1860, was $2,108,425, and the value of the same taxed that year was $1,893,012 19, showing a difference of $215,412 81. The value of personal property returned by said census was $3,885,368 greater than the value taxed in the same year. By the census $22,000 was invested by residents of the county in manufactures in 1860, but no such capital was listed for taxation. According to the report of the overseers of the poor, 20 white and 4 colored paupers were provided for during the year ending 31st March 1861, and the sum expended for their relief was $1,116 07; all of which was expended at the place of general reception.

PRINCESS ANNE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	153281	$ 9 67	$ 3950 00	$ 1492790 58	$ 5971 84	$ 7550 00	$ 17215 00	$ 24765 00	$ 99 06	$ 6070 90
1861, - - -	161308	9 34	7000 00	1506534 27	6082 65	6450 00	18315 00	24765 00	99 06	6181 71
Increase, - -	8027	–	3050 00	13743 69	110 81	–	1100 00	–	–	110 81
Decrease, - -	–	33	–	–	–	1100 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	994	56	1818	1765	$ 134291	470	$ 21853	7328	$ 48031	15136	$ 28440	–	–	264	$ 6833	464	$ 1204	22	$ 2519
1861, -	1023	45	1878	1899	129331	474	22736	7013	48747	3199	6206	15116	$ 29011	157	6888	444	1172	22	2157
Increase, -	29	–	60	134	–	4	883	–	716	–	–	–	–	–	55				
Decrease, -	–	11	–	–	4960	–	–	315	–	11937	22234	–	–	107	–	20	32	–	362

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture, and other articles and property not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2575	$ 83200	$ 23848	$ 2618	–	–	–	–	$ 562412	$ 12306	–	–	$ 100	$ 5479 63
1861, -	2806	71873	214957	5231	–	$ 9150	$ 3216	$ 4193	563823	–	–	–	–	5363 60
Increase, -	231	–	–	2612	–	–	–	–	1411					
Decrease, -	–	1327	15891	–	–	–	–	–	–	–	–	–	–	116 03

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	75	$ 75 00	18	$ 27 00	158	$ 158 00	30	$ 30 00	27	$ 641 35	$ 12481 88

The area of this county, by the certificate of the surveyor, is 374 square miles, and the population in 1860 was 7,714, making an average of nearly 21 persons to each square mile. The whole tax on persons and property in the county in 1860 was $11,550 53, or averaging nearly $1 50 for each person. The value of real estate owned by residents of the county was, according to the census of 1860, $1,956,116, and the value of the same assessed for taxation was $1,517,555 58, or a difference of $438,560 42. The value of all personal property listed for taxation in 1860 was $2,091,962 less than the value of the same as reported in the census. Only $2,550 of capital used in manufactures was returned by said census, and none was taxed in 1860. By the report of the overseers of the poor, 22 white persons and one colored were provided for during the past year, and the sum of $1,142 79 was expended for their relief; of which sum $623 28 was expended at the place of general reception, and $519 51 at other places.

PRINCE WILLIAM COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	215044	$ 11 72	$ 354920 00	$ 2520211 45	$ 10142 39	$ 27910 00	$ 75670 00	$ 103580 00	$ 414 40	$ 10556 79
1861, - - -	219585	11 49	363266 00	2524276 00	10097 56	25835 00	79300 00	105135 00	421 05	10518 61
Increase, - -	4541	–	8346 00	4065 00	–	–	3630 00	1555 00	6 65	
Decrease, - -	–	23	–	–	45 93	2075 00	–	–	–	38 18

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value
1860, -	1314	92	1269	2410	$ 145404	307	$ 18206	6914	$ 89976	13153	$ 30321	–	–	304	$ 9306	704	$ 2594	45	$ 4385
1861, -	1311	97	1243	2463	136638	320	17470	6623	82139	7731	19473	7386	$ 15307	291	8234	677	2464	46	4745
Increase, -	–	5	–	53	–	13	–	–	–	–	–	–	–	–	–	–	–	1	360
Decrease, -	3	–	26	–	8766	–	736	291	7837	–	–	–	–	13	1072	27	130		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$6143	$118644	$184721	–	$6000	–	–	–	$615710	$12960	$1474	–	$300	$5349 22
1861, -	6191	113783	157787	–	6160	–	$8126	$170	578707	5950	1584	–	–	5160 63
Increase, -	48	–	–	–	160	–	–	–	–	–	109			
Decrease, -	–	4861	26934	–	–	–	–	–	37003	7010	–	–	–	188 59

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	245	$249 00	102	$153 00	169	$169 00	15	$15 00	95	$2542 12	$19034 13

The area of this county is 370 square miles, and the population in 1860 was 8,565, or an average of a little over 23 persons to the square mile. The property tax of the county in 1860, including the capitation tax on persons, amounted to $15,906 01, being an average of about $1 85 to each person. The value of real estate taxed in said year was $2,623,791 45, being $140,293 45 more than the value of the same returned in the census, while the value of personal property returned in the census exceeded the value of the same taxed in 1860, by the sum of $209,586. According to the census, $144,900 was the amount of capital invested in manufactures by the citizens of the county, but only $6,000 of such capital was listed for taxation in that year. No report of the number of paupers or of the sum expended for their relief during the past year has been received at this office.

PULASKI COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	198305	$ 8 91	$184046 00	$1766747 76	$ 7066 96	$ 4515 00	$16985 00	$ 21500 00	$ 86 00	$ 7152 96
1861, - - -	192316	9 19	174892 00	1766685 74	7066 32	4525 00	17275 00	21800 00	87 20	7153 52
Increase, - -	–	28	–	–	–	10 00	290 00	300 00	1 20	56
Decrease, - -	5989	–	9154 00	62 02	64					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	741	6	918	1503	$105978	126	$14029	6575	$119431	12343	$ 24264	–	–	185	$ 5706	374	$1811	18	$ 3355
1861, -	800	10	928	1569	101469	144	13502	6369	106420	6037	10330	7976	$15815	222	5881	380	1414	21	4340
Increase, -	59	4	10	66	–	18	–	–	–	–	–	–	–	37	175	6	–	3	985
Decrease, -	–	–	–	–	4509	–	527	106	13011	–	–		–	–	–	–	397		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 5005	$ 76433	$ 402820	–	$ 6730	–	–	–	$ 765562	$ 5000	–	–	$ 250	$ 4845 94
1861, -	4613	54489	415616	–	6942	–	$13476	$ 250	754557	700	–	–	250	4814 78
Increase, -	–	–	12796	–	212									
Decrease, -	392	21944	–	–	–	–	–	–	11005	4300	–	–	–	31 16

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	70	$ 95 50	7	$ 10 50	66	$ 66 00	8	$ 8 00	57	$ 1553 04	$ 13731 94

The area of this county, according to the certificate of the surveyor, is 324 square miles, and the population in 1860 was 5,416, or an average of more than 16 persons to each square mile. The total amount of tax on property in 1860, including the capitation tax on persons, amounted to $11,998 90, being an average of about $2 21 to each person in the county. The value of the real estate owned by residents of the county, as reported by the census of 1860, was $2,557,663. The value of real estate assessed for taxation in 1860 was $1,788,247 76, making a difference of $769,416. The value of the personal estate owned in the county, according to the census, exceeded the value taxed in the same year, by the sum of $348,224, and the amount of capital invested by citizens of the county was, according to the census, $43,470 greater than the amount of such capital taxed in said year. No report of the number of paupers or of the sum expended for their maintenance during the past year has been received at this office.

PUTNAM COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and bild'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	293331	$ 3 46	$100521 50	$1014682 67	$ 4064 66	$16274 00	$ 45125 00	$ 61399 00	$ 251 47	$ 4316 13
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1179	2	353	1404	$ 70232	76	$ 4965	5399	$ 56641	11100	$13911	–	–	152	$ 3488	525	$ 2147	10	$1925
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$1171	$53705	$90830	–	$710	–	–	–	$299725	$500	$200	–	$230	$2599 41
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	146	$176 50	7	$10 50	134	$134 00	7	$7 00	73	$1221 56	$8465 10

The area of this county is reported by the surveyor to be 840 square miles, and the population by the census of 1860 was 6,301, or more than 7 persons to each square mile. The whole tax on persons and property in the county amounted in 1860 to the sum of $6,915 54 cents, or an average of $1 09 to each individual in the county. The value of all real estate assessed for taxation in 1860 was $1,076,081 67, and the value of the same by the census was $1,523,495—the difference between the two valuations being $447,414. The value of all personal property, as ascertained by the said census, exceeded the value of the same by the sum of $754,329. Only $710 of capital invested in manufacturing was taxed in 1860, while the census of that year returned $49,765 as the amount of such capital invested in manufactures by citizens of the county. No returns from the commissioner of the revenue for the current year have been received, nor has any report of the number of paupers or the cost of maintaining them during the past year been made to this office.

RALEIGH COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	490920	$ 1 04	$ 58756 75	$ 510538 00	$ 2043 86	$ 2254 00	$ 8460 00	$ 10714 00	$ 39 08	$ 2082 94
1861, - - -	411830	1 18	58488 00	488561 90	1954 22	2179 00	7590 00	9769 00	39 08	1993 30
Increase, - -	–	14								
Decrease, - -	79090	–	268 75	21977 10	89 64	75 00	870 00	945 00	–	89 64

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	641	1	28	711	$ 34570	18	$ 863	2834	$ 27095	9116	$ 9915	–	–	47	$ 1239	266	$ 1836	1	$ 250
1861, -	669	2	35	747	35673	20	1070	3440	32970	4203	4729	6523	$ 6645	53	1425	268	1691	1	250
Increase, -	28	1	7	36	1103	2	207	606	4875	–	–	–	–	6	186	2			
Decrease, -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	145		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $ 100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 240	$ 26506	$ 22841	–	–	–	–	–	$ 125355	$ 1000	–	–	–	$ 1061 05
1861, -	245	22570	23226	–	–	–	$ 4341	–	134835	–	–	–	–	1118 14
Increase, -	5	–	385	–	–	–	–	–	9480	–	–	–	–	57 09
Decrease, -	–	3936												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	179	$ 194 00	1	$ 1 50	60	$ 60 00	2	$ 2 00	31	$ 577 82	$ 3979 31

The area of this county is 600 square miles, and the population by the census of 1860 was 3,367, or a large fraction over 5 persons to each square mile. The property tax of the county in the year 1860, including the capitation tax on persons, amounted to $ 3,143 99, making an average of a little over 93 cents to each person. The value of real estate taxed in 1860 was $ 521,252, and the value of real estate owned by residents of the county in the same year was, according to the census, $ 569,665, or a difference of $ 48,413. The value of personal property owned in the county by the census was $ 2[illegible]9,966, and exceeded the value taxed in 1860 by the sum of $ 164,611. No capital used or invested in manufactures was reported in the census returns or taxed in said year. No report of the number of paupers and the expense of maintaining them during the year ending 31st March 1861 has been received.

RANDOLPH COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	2037392	$ 0 66	$ 42420 00	$ 1337595 55	$ 5297 49	$ 9725 00	$ 17270 00	$ 26995 00	$ 108 34	$ 5405 83
1861, - - -	544412	0 85	15995 00	466914 00	1867 05	-	-	-	-	1867 05
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	940	1	107	1420	$ 67127	80	$ 4825	7738	$ 108417	10785	$ 10759	-	-	77	$ 1277	378	$ 1394		
1861, -	495	2	20	771	33522	31	1525	3553	42470	4157	4370	2614	$ 2401	33	381	224	747		
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 138	$ 48963	$ 63717	–	–	–	–	–	$ 306617	$ 1561	–	–	–	$ 2119 97
1861, -	–	18789	18074	$ 1000	–	–	$ 3168	$ 358	126805	–	–	–	–	928 82
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	111	$ 125 00	5	$ 7 50	137	$ 137 00	1	$ 1 00	45	$ 741 00	$ 8537 30

The area of this county, by the surveyor's certificate, is 2,000 square miles, and the population by the census of 1860 was 4,990, being over 2 persons to the square mile. The whole property tax of the county in 1860, including capitation tax on persons, amounted to $7,525 80, or an average of nearly $1 51 to each inhabitant. The value of real estate, as ascertained by the census of 1860, was $17,655 39, and the value of the same assessed for taxation in that year was $1,364,590 55, making a difference of $400,948 45. The value of all personal property owned in the county was $339,051 greater, as returned by the census, than the value listed for taxation in 1860. No capital used or invested in manufactures was returned by the census or by the commissioner of the revenue. No report of the number of paupers and the amount expended for their maintenance during the last year have been received. By a recent act of assembly, an additional commissioner was allowed to this county, consequently but one commissioner was in the county in 1860 and two in 1861; and the books of only one of the commissioners of the revenue for the present year have been received at this office. Therefore, no comparison showing the increase or decrease in the number or values of subjects of taxation can be made.

RAPPAHANNOCK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of build'ings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build'ings.	
1860, - - -	164773	$ 15 92	$ 374599 50	$ 2624240 14	$ 10497 05	$ 13027 25	$ 65160 00	$ 78187 25	$ 312 75	$ 10809 80
1861, - - -	164807	15 88	369115 00	2617350 96	10469 57	13077 25	65110 00	78187 25	312 75	10782 32
Increase, - -	34	–	–	–	–	50 00				
Decrease, - -	–	04	5484 00	6889 18	27 48	–	50 00	–	–	27 48

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1080	46	1721	2477	$ 130010	147	$ 14536	8382	$ 110864	14192	$ 34953	–	–	155	$ 4207	475	$ 1605	37	$ 5345
1861, -	1081	13	1747	2517	133299	141	14435	8416	112101	5707	11539	$ 8713	$ 20644	141	3890	464	1608	34	4930
Increase, -	1	–	26	40	3289	–	–	34	1237	–	–	–	–	–	–	–	3		
Decrease, -	–	33	–	–	–	6	101	–	–	8485	23414	–	–	14	317	11	–	3	415

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3567	$ 73824	$ 172117	$ 12316	$ 3525	–	–	–	$ 566869	$ 802 00	–	–	–	$ 5243 94
1861, -	3579	66121	247722	11298	4409	–	$ 8282	–	643857	200 00	–	–	–	5595 78
Increase, -	12	–	75605	–	884	–	–	–	76988	–	–	–	–	351 84
Decrease, -	–	7703	–	1028	–	–	–	–	–	602 00				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	105	$ 122 50	6	$ 9 00	110	$ 110 00	15	$15 00	87	$ 2228 50	$ 18538 74

The area of this county is 300 square miles, and the population in 1860 was 8,850, making an average of 29½ persons to each square mile. The whole tax on persons and property in the county amounted in 1860 to $16,053 74, being an average of $1 81 to each person. The value of real estate assessed for taxation in 1860 was $2,702,427 25, and the value of the same owned by residents of the county, according to the census of that year, was $3,117,788—making a difference of $415,360 75. The value of personal property, as reported by the census of 1860, exceeded the value of the same listed for taxation in that year, by the sum of $74,151. Estimating the value of slaves at $300 each, then the value of personal property taxed exceeded the value returned by the census, $449,949. The amount of capital invested by citizens in manufactures was, according to the census, $31,630, being $28,105 greater than the amount of the same taxed in 1860. No report of the number of paupers or of the amount expended for their relief during the last year has been received at this office.

RICHMOND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	119978	$ 8 84	$ 224375 00	$ 1051725 18	$ 4222 55					
1861, - - -	119229	8 82	233900 00	1052597 92	4235 76					
Increase, - -	-		9525 00	872 74	13 21					
Decrease, - -	749	02								

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	731	125	1373	962	$ 53693	304	$ 14636	2310	$ 8167	5943	$ 5017	-	-	132	$ 3112	357	$ 848	22	$ 2780
1861, -	723	122	1384	998	54674	319	14620	4627	34436	1867	2739	7650	$ 11430	143	3360	358	897	23	2825
Increase, -	-	-	11	36	981	15	-	2317	26269	-	-	-	-	11	248	1	46	1	45
Decrease, -	8	3	-	-	-	-	15												

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2422	$ 50095	$ 185952	–	$ 35120	–	–	–	$ 361865	$ 2850	–	–	$ 125	$ 3812 40
1861, -	3113	44374	157655	–	–	–	$ 6326	–	336457	400	$ 600	–	550	3794 48
Increase, -	691	–	–	–	–	–	–	–	–	–	–	–	425	
Decrease, -	–	5721	28297	–	–	–	–	–	25407	2450	–	–	–	17 92

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	119	$ 144 50	–	–	58	$ 58 00	11	$ 11 00	45	$ 1355 10	$ 9603 55

The area of this county is 194 square miles, and the population in 1860 was 6,856, or about 35 persons to the square mile. The tax on all persons and property amounted to $8,031 95 in 1860, being an average of about $1 17 to each person in the county. The value of real estate, as returned by the census of 1860, exceeded the value of the same assessed for taxation, by the sum of $176,439 82, and the value of personal property reported by the census exceeded the value listed for taxation, by the sum of $556,923 39. The value of the slaves in the county will almost fully account for the different valuations in personal property. Only $3,500 of capital used in manufacturing was returned in the census, while $35,120 was taxed in 1860; but none was taxed in 1861. Fifteen white persons were provided for by overseers of the poor during the past year, and the sum of $738 40 was expended for their relief; all of which was expended at places other than the place of general reception.

RITCHIE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	494712	$ 2 67	$ 4600 00	$ 1302536 69	$ 5306 97	$ 5086 00	$ 14520 00	$ 19606 00	$ 78 38	$ 5385 35
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1176	-	12	1559	$ 76103	42	$1738	5778	$ 63958	11579	$15251	-	-	150	$ 2665	513	$1838		
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 55	$ 43147	$ 56277	–	$ 800	–	–	–	$ 261832	$ 2726	–	–	–	$ 2045 71
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	155	$ 174 50	1	$ 1 50	183	$ 183 00	–	–	50	$ 988 45	$ 8778 51

The area of this county, by the surveyor's certificate, is 800 square miles, and the population in 1860 was 6,847, or more than eight persons to each square mile. The whole tax on persons and property in 1860 amounted to $7,431 06, being an average of $1 08 to each person in the county. The value of real estate assessed for taxation in 1860 amounted to $1,322,142 69 cents, being $15,138 69 greater than the value of the same as returned by the census of that year. But the value of all personal property returned by the census exceeded the value of the same taxed in 1860 by the sum of $342,643. The value of slaves in the county will not account for the difference. Only $3,000 of capital used in manufactures was reported in the census, and $800 was taxed. No report of the assessment of taxes for 1861 or of the number of paupers, or of the sum expended for their maintenance during the past year has been received at this office.

ROANE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	331950	$1 78	$10047 00	$593097 51	$2355 90	$3285 00	$9835 00	$13120 00	$52 48	$2408 38
1861, - - -	272938	1 63	21010 00	467835 21	1852 27	3388 00	10035 00	13423 00	53 70	1905 97
Increase, - -	–	–	10963 00	–	–	103 00	200 00	303 00	1 22	
Decrease, - -	59012	14	–	125262 30	503 63	–	–	–	–	502 41

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1010	–	35	1350	$57910	17	$725	4214	$40441	9978	$12794	–	–	76	$1109	379	$1710		
1861, -	1057	–	37	1295	62861	16	700	4317	42201	6398	6398	8803	$11753	75	1016	383	1691	1	$150
Increase, -	47	–	2	–	4951	–	–	103	1760	–	–	–	–	–	–	4			
Decrease, -	–	–	–	55	–	1	25	–	–	–	–	–	–	1	93	–	19		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $ 100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 73	$ 34035	$ 9934	–	–	–	–	–	$158731	$ 2130	–	–	–	$1502 70
1861, -	96	29112	21342	–	–	–	$ 6934	$1150	185404	1440	–	–	–	1640 36
Increase, -	23	–	11408	–	–	–	–	–	26673	–	–	–	–	137 66
Decrease, -	–	4923	–	–	–	–	–	–	–	1690				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax	No.	Tax.	No.	Tax.	
1860,	201	$ 232 50	3	$ 4 50	134	$134 00	4	$ 4 00	48	$ 644 38	$ 4930 46

The area of this county is 550 square miles, as certified by the surveyor, and the population in 1860 was 5,382, making nearly 10 persons to the square mile. The tax on persons and property in 1860 amounted to $3,911 08, being an average of a little over 72 cents to each person in the county. The value of real estate assessed for taxation in 1860 was $606,217 51, being less than the value of the same as reported in the census of that year, by the sum of $107,892 49. The value of all personal property owned by residents of the county, as returned in the census of 1860, was $220,465, or only $61,734 more than the value of the same listed for taxation in that year. The census reported $2,200 as the amount of capital invested in manufactures by citizens of the county, but none was taxed in 1860. Thirty-eight white persons were provided for by the overseers of the poor during the past year, and the sum of $340 53 was expended for their relief; all of which was expended at places other than that of general reception.

ROANOKE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	195274	$ 14 73	$ 497725 00	$ 2869349 45	$ 11477 38	$ 31440 00	$ 93120 00	$ 124560 00	$ 498 24	$ 11975 62
1861, - - -	189755	15 84	598127 00	3006435 61	12025 74	30690 00	93820 00	124510 00	498 04	12523 78
Increase, - -	–	1 11	100402 00	137086 16	548 36	–	700 00	–	–	548 16
Decrease, - -	5519	–	–	–	–	750 00	–	50 00	20	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1156	32	1603	2168	$ 170730	269	$ 24870	5080	$ 50475	10850	$ 22612	–	–	272	$ 11500	511	$ 2898	32	$ 6305
1861, -	1232	32	1580	2223	162857	276	24865	5096	48747	3304	4167	7879	$ 17549	325	11538	570	2753	38	6534
Increase, -	76	–	–	55	–	7	–	16	–	–	–	–	–	53	38	59	–	6	229
Decrease, -	–	–	23	–	7873	–	5	–	1728	–	–	–	–	–	–	–	145		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 5415	$ 95900	$ 427555	$ 19983	–	$ 41265	–	–	$ 879608	$ 16975	$ 1803	–	–	$ 6729 02
1861, -	4926	93539	564816	320	$ 25400	–	$ 9459	$ 489	977989	1472	1649	$ 13485	–	7240 52
Increase, -	–	–	137261	–	–	–	–	–	98381	–	–	–	–	511 50
Decrease, -	489	2361	–	19663	–	–	–	–	–	15503	154			

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	133	$ 171 50	11	$ 16 50	148	$ 148 00	13	$ 13 00	83	$ 2527 57	$ 21581 21

The area of this county is 272 square miles, and the population in 1860 was 8,018, or about 29 persons to the square mile. The total tax on personal property amounted in 1860 to $18,704 64, being an average of more than $2 32 to each person in the county. The value of real estate assessed for taxation in 1860 was $2,993,909 45, and the value of the same, as returned by the census of that year, was $3,982,290—showing a difference of $999,380 55 in the two valuations. The value of all personal property by the census exceeded the value listed for taxation, by the sum of $2,376,574. The value of the slaves in the county being deducted from this difference, will greatly diminish the same, but will not account for the entire discrepancy in the two valuations. The census reported $166,700 as the amount of capital invested in manufactures in 1860. None was listed for taxation in that year. There were 10,536 acres of land bought by the commonwealth for taxes in 1860, which must by operation of law be discontinued from the books. This fact in part explains the decrease in quantity of land, but only adds to the difficulty of explaining the great increase in value, only $100,402 being on account of buildings. No report of the number of paupers or of the amount expended for their maintenance during the past year has been received at this office.

ROCKBRIDGE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	438860	$ 10 94	$ 649000 00	$ 4802168 46	$ 19379 56	$ 136102 32	$ 331575 00	$ 467677 32	$ 1870 71	$ 21250 27
1861, - - -	448971	10 74	676134 08	4823695 21	19296 72	133627 32	340725 00	474342 32	1897 41	21194 13
Increase, - -	10111	–	27134 08	21526 75	–	–	9150 00	6665 00	26 70	
Decrease, - -	–	20	–	–	82 84	2475 00	–	–	–	56 14

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2591	85	2328	5104	$ 346973	593	$ 53996	13355	$ 156197	24509	$47290	–	–	737	$ 22271	1581	$7516	92	$ 14715
1861, -	2631	77	2273	5201	329959	614	53348	13151	144561	8838	14556	17601	$ 35680	771	22747	1638	7458	102	14677
Increase, -	40	–	–	97	–	21	–	–	–	–	–	–	–	34	476	57	–	10	
Decrease, -	–	8	55	–	17014	–	648	204	11636	–	–	–	–	–	–	–	58	–	38

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 11626	$ 211621	$ 1074843	$ 765	$ 38809	$ 4481	–	–	$ 1991103	$ 7125	$ 7920	$ 117	$ 500	$ 14201 24
1861, -	11673	198524	976104	22781	36410	47300	$ 8814	76	1924718	20613	6984	933	100	13382 81
Increase, -	47	–	–	22016	–	42819	–	–	–	13488	–	816		
Decrease, -	–	13097	98739	–	2399	–	–	–	66384	–	936	–	400	818 43

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	240	$ 267 50	107	$ 160 50	216	$ 216 00	26	$ 26 00	183	$ 5678 42	$ 41799 93

The area of this county, by the certificate of the surveyor, is 750 square miles, and the population in 1860 was 17,250, or about 23 persons to each square mile. The total amount of taxes on persons and property in 1860 amounted to $35,451 51, showing an average of about $2 05 to each person in the county. The value of real estate assessed for taxation in 1860 was $5,269,245 78, and the value of the same as ascertained by the census of that year, was $71,652 72—showing a difference of $1,895,426 22. The value of personal property reported by the said census was $6,015,251, being greater than the value of the same taxed in that year, by the sum of $4,024,148. The value of slaves in the county will diminish but not account for the whole difference. The census reported $626,459 as the value of capital invested in manufactures; which sum is greater than the amount of such capital taxed in 1860, by $587,650. Forty-four white and seven colored persons were provided for by the overseers of the poor during the last year, and the sum of $1,064 89 was expended at the place of general reception, and $618 01 at other places.

ROCKINGHAM COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	568181	$ 14 00	$ 1269572 00	$ 7948440 25	$ 31760 97	$ 155459 50	$ 272480 00	$ 427939 50	$ 1740 70	$ 33501 67
1861, - - -	652232	12 22	1255837 00	7972877 40	31877 90	164694 50	250900 00	427594 00	1715 24	33593 14
Increase, - -	84051	–	–	24437 15	116 93	9235 00	–	–	–	91 47
Decrease, - -	–	1 78	13735 00	–	–	–	21580 00	345 50	25 56	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	3954	101	1268	7670	$ 508543	680	$ 47751	21413	$ 318022	33840	$ 83730	–	–	729	$ 18605	2200	$ 10390	44	$ 8230
1861, -	4130	129	1241	7827	473923	659	44737	19664	288412	11618	24108	25586	$ 62945	846	18773	2132	10606	49	8335
Increase, -	176	28	–	157	–	–	–	–	–	–	–	–	–	117	167	–	215	5	105
Decrease, -	–	–	27	–	34620	21	3014	1749	29610	–	–	–	–	–	–	68			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4180	$ 31547	$ 1341895	$ 170540	$ 22113	–	–	–	$ 2855817	$ 31290	$ 792	–	–	$ 16855 77
1861, -	4279	301098	1362592	157557	19530	–	$ 16272	–	2793172	10525	3882	–	–	16484 73
Increase, -	99	–	20697	–	–	–	–	–	–	–	3090			
Decrease, -	–	14389	–	–	–	–	–	–	62644	20765	–	–	–	371 04

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	478	$ 576 50	10	$ 15 00	399	$ 399 00	47	$ 47 00	328	$ 5758 87	$ 57153 81

tax on persons and property in the county in 1860, amounted to $50,357 41, being an average of over $2 15 for each person. pended for their relief during the past year has been received at this office.

The area of this county, according to the surveyor's certificate, is 1,500 square miles, and the population in 1860 was 23,408, being a little over 15 persons to each square mile. The value of all real estate assessed for taxation in 1860 was $8,376,379 75. The value of the same returned in the census of that year was $10,416,-512—a difference of $2,070,132 25. The value of all personal property returned by the census exceeded the value of the same listed for taxation in 1860 by the sum of $3,803,602. The census also reported $303,300 as the amount of capital invested by residents of the county in manufactures—a sum exceeding the amount of such capital taxed in 1860 by $281,187. The whole

No report of the number of paupers or of the sum ex-

RUSSELL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	331735	$ 4 51	$ 87050 00	$ 1497617 59	$ 6010 98	$ 3350 00	$ 33950 00	$ 37300 00	$ 216 60	$ 6227 58
1861, - - -	345849	4 37	91590 00	1513356 97	6053 41	12350 00	33950 00	46300 00	185 20	6238 61
Increase, - -	14111	–	4540 00	15738 38	42 43	9000 00	–	9000 00	–	11 03
Decrease, - -	–	1 17	–	–	–	–	–	–	31 40	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1515	9	516	3317	$ 190018	65	$ 5872	12513	$ 120554	26701	$ 37818	–	–	170	$ 3954	476	$ 2543		
1861, -	1625	11	573	3543	203545	55	5415	12983	124510	14552	14606	17805	$ 28103	214	4021	537	2676		
Increase, -	110	2	57	226	13527	–	–	470	3956	–	–	–	–	44	67	61	133		
Decrease, -	–	–	–	–	–	10	457												

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 350	$ 87169	$179145	–	$ 1400	–	–	–	$ 628823	$ 700	–	–	–	$ 4119 69
1861, -	276	74581	179553	$ 500	3300	–	$19027	$ 810	660922	–	–	–	–	4667 48
Increase, -	–	–	408	–	1900	–	–	–	32099	–	–	–	–	247 79
Decrease, -	74	12588												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	170	$ 179 50	4	$ 6 00	87	$ 87 00	8	$ 8 00	58	$ 1395 50	$12323 27

The area of this county, according to the certificate of the surveyor, is 2,500 square miles, and the population in 1860 was 10,180, being about 4 persons to each square mile. The total tax on persons and property in 1860 amounted to $10,647 27, being an average of about $1 04 to each person in the county. The value of real estate owned by residents of the county was, according to the census of 1860, $2,956,886, and the value of the same assessed for taxation the same year was $1,534,917 59, or a difference of $1,421,968 41. The value of all personal property owned in the county, according to said census, was $3,143,214 greater than the value of the same taxed in that year. The same census reported $14,471 as the amount of capital invested in manufactures by residents of the county, while only $1,400 of such capital was taxed in 1860. Fifty-three white persons and one colored were provided for by overseers of the poor during the past year. The sum expended for their relief was $959 70; all of which was expended at the place of general reception.

SCOTT COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	451070	$ 2 76	$156673 00	$1245820 05	$ 4946 10	$ 2425 00	$12825 00	$15250 00	$ 61 00	$ 5007 10
1861, - - -	441229	2 45	142742 00	1247152 57	4928 15	2425 00	12825 00	15250 00	61 00	4989 15
Increase, - -	–	–	–	1332 52						
Decrease, - -	9841	31	13931 00	–	17 95	–	–	–	–	17 95

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2080	5	324	3333	$194614	43	$ 4405	10735	$ 84158	34958	$ 45522	–	–	203	$ 4005	554	$ 2442	4	$ 985
1861, -	2257	5	331	3380	201968	47	4345	10775	83606	13932	13085	29694	$45351	248	4073	495	2421	4	825
Increase, -	177	–	7	47	7354	4	–	40	–	–	–	–	–	45	68				
Decrease, -	–	–	–	–	–	–	60	–	552	–	–	–	–	–	–	59	21	–	160

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 558	$113623	$ 215624	–	$ 2450	–	$ 100	–	$ 668486	$ 2291	–	–	$ 300	$ 4776 44
1861, -	506	88017	186797	$ 753	3350	$100	25834	$ 834	661765	–	–	–	360	4890 89
Increase, -	–	–	–	–	900	–	25734	–	–	–	–	–	60	114 45
Decrease, -	52	25606	28827	–	–	–	–	–	6721					

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	174	$ 185 50	4	$ 6 00	179	$ 179 00	22	$ 22 00	80	$ 1408 44	$ 11584 48

The area of this county, according to the certificate of the surveyor, is 520 square miles, and the population in 1860 was 12,072, or about 23 persons to the square mile. The tax on persons and property in 1860 amounted to $9,783 54, being an average of about 81 cents to each person in the county. The value of all real estate assessed for taxation in 1860 was $1,261,070 05, or $858,866 95 less than the value of the same, as ascertained by the census of that year. The value of all personal property listed for taxation, exclusive of slaves, was $499,270 less than the value of the same returned in the census of 1860. The value of capital invested in manufactures, according to the census, was $23,000, while only $2,450 of such capital was taxed in 1860. There were 16 white and one colored person supported at public expense during the past year. The amount expended at place of general reception was $200, and $379 03 elsewhere.

SHENANDOAH COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	339281	$ 12 31	$ 627529 30	$ 4175767 59	$16741 94	$109063 94	$ 220796 00	$ 329859 94	$1321 58	$18063 52
1861, - - -	328634	12 69	620699 26	4170232 19	16686 88	102695 87	231306 00	334001 87	1333 79	18022 33
Increase, - -	–	–	–	–	–	–	10510 00	4141 93	12 21	
Decrease, - -	10647	38	6830 00	5535 40	55 06	6368 07	–	–	–	41 19

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2783	57	484	4627	$ 249133	333	$17753	11438	$131777	19209	$ 34595	–	–	599	$11020	1763	$ 5941	30	$ 4390
1861, -	2814	52	457	4593	254809	362	20142	12121	149127	7376	12415	14133	$ 30373	620	11380	1756	5663	32	4625
Increase, -	31	–	–	–	5676	28	2389	683	17350	–	–	–	–	21	360	–	–	2	235
Decrease, -	–	5	27	34	–	–	–	–	–	–	–	–	–	–	–	7	278		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2222	$ 211128	$ 691962	$ 22231	$ 26160	–	–	–	$1408912	$ 4425	$ 330	–	–	$ 8593 48
1861, -	2696	192750	759553	–	23535	–	$15343	$ 5220	1487641	600	180	–	–	8881 34
Increase, -	–	–	67591	–	–	–	–	–	78729	–	–	–	–	287 86
Decrease, -	126	18378	–	–	2625	–	–	–	–	3825	150			

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	317	$ 328 00	29	$ 43 50	251	$ 251 00	40	$ 40 00	185	$ 4069 23	$ 31388 73

The area of this county is 792 square miles, according to the certificate of the surveyor, and the population in 1860 was 13,896, averaging about 17 persons to the square mile. The tax on persons and property in 1860 amounted to $26,657, or nearly an average of $1 92 to each person in the county. The value of real estate assessed for taxation in 1860 was $4,505,627 53, and the value of the same, as returned by the census of that year, was $5,492,236, making a difference of $986,609 in the two valuations. The value of personal property listed for taxation, exclusive of slaves, was $1,347,773 less than the value of the same returned in the census of 1860. The census of 1860 returned $225,005 as the amount of capital invested in manufactures by residents of the county in that year, and the amount of such capital taxed was $198,845 less than that sum. No report from overseers of the poor for the past year has been received.

SMYTH COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	375114	$ 6 14	$ 227867 00	$ 2301840 07	$ 9212 72	$ 10545 00	$ 38375 00	$ 48920 00	$ 195 68	$ 9408 40
1861, - - -	344177	6 80	252690 50	2341745 81	9462 32	10645 00	38775 00	49420 00	197 68	9660 00
Increase, - -	–	66	24823 50	39905 74	259 60	100 00	400 00	500 00	2 00	251 60
Decrease, - -	30937									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1361	7	508	2626	$ 173765	76	$ 6195	8205	$ 81225	16215	$ 24665	–	–	181	$ 5020	568	$ 3280	8	$ 2020
1861, -	1452	33	500	2693	172670	102	7920	8313	84885	10153	12755	9368	$ 22835	208	5655	590	3330	9	1925
Increase, -	91	26	–	67	–	26	725	108	3660	–	–	–	–	27	635	22	50	1	
Decrease, -	–	–	8	–	1095	–	–	–	–	–	–	–	–	–	–	–	–	–	95

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 1340	$ 96845	$ 104935	–	$ 3050	–	–	–	$ 502340	$ 6835	–	–	–	$ 3835 96
1861, -	940	85070	85445	–	2950	–	$ 12280	$ 1500	500160	6780	–	–	–	3890 99
Increase, -	–	–	–	–	–	–	–	–	–	–	–	–	–	55 03
Decrease, -	400	11775	19490	–	100	–	–	–	2180	55				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	702	$ 758 00	26	$ 39 00	249	$ 249 00	29	$ 29 00	59	$ 1590 01	$ 15909 37

The area of this county is 484 square miles, and the population in 1860 was 8,952, making about 18 persons to each square mile The whole tax on persons and property in 1860 was $13,244 36, being an average of about $1 48 to each person in the county. The value of real estate owned by residents of the county in 1860 was, according to the census, $2,571,965, and the value of the same assessed for taxation in that year was $2,350,760 07—making a difference of $221,201 93. The value of all personal property, as returned by the census, exceeded the value of such property (excluding slaves) which was listed for taxation, by the sum of $1,216,986. The amount of capital invested in manufactures, according to the census, was $42,000, while the amount of such capital taxed in 1860 was only $3,050—a difference of $38,950. No report from overseers of the poor for the past year has been received.

SOUTHAMPTON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	262032	$ 5 81	$ 416084 00	$ 1521533 20	$ 6060 93	$ 1040 00	$ 14160 00	$ 15200 00	$ 60 80	$ 6355 79
1861, - - -	376816	4 08	430504 00	1537551 98	6090 16	2740 00	12760 00	15500 00	62 00	6151 16
Increase, - -	114784	–	14420 00	16018 78	29 23	1700 00	–	300 00	1 20	
Decrease, - -	–	1 73	–	–	–	–	1400 00	–	–	204 63

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value
1860, -	1243	339	3174	2355	$ 181663	562	$ 36960	6808	$ 48900	28049	$ 52557	–	–	325	$ 13906	284	$ 1149	35	$ 4775
1861, -	1223	375	3141	2378	179221	570	34062	7163	47133	4455	4970	25976	$ 51062	360	14541	292	1229	43	6695
Increase, -	–	36	–	23	–	8	–	255	–	–	–	–	–	35	635	8	80	8	1920
Decrease, -	20	–	33	–	2442	–	2898	–	1767										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4152	$ 125642	$ 811766	57598	$ 8125	–	–	–	$ 1347193	$ 7100	$ 3[illegible]2	–	$ 175	$ 11168 04
1861, -	4710	1044[illegible]8	859492	4192	–	–	$ 14867	$ 0 40	1326697	3300	568	$ 3240	–	10665 18
Increase, -	558	–	47726			–								
Decrease, -	–	21204	–	53406	–	–	–	–	20496	3800	3314	–	–	502 86

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all others subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	190	$ 240 00	111	$166 50	101	$ 101 00	18	$18 00	70	$ 1947 74	$19997 07

The area of this county is 650 square miles, and the population in 1860 was 12,916, making nearly 20 persons to each square mile. The total tax on persons and property in 1860 was $17,523 83, being an average of very nearly $1 35 to each person in the county. The value of real estate assessed for taxation in 1860 was $1,536,733 20, being $345,958 80 less than the value of such estate as ascertained by the census of that year, and the value of all personal property, except slaves, listed for taxation in said year, was $2,890,209 less than the value of such property as returned by said census. The amount of capital invested in manufactures, as reported by the census, only exceeded the amount of such capital in 1860, by the sum of $1,516. It is somewhat remarkable that in an old established county, like this, that there should be 114,784 acres of land added for taxation on the commissioner's book in the year 1861 over that of 1860, and that the average value should be also reduced by the sum of $1 73 per acre. Eighty-six white and nine colored paupers were provided for during the year ending March 31st, 1861, and the sum of $1,647 was expended for their relief at the place of general reception, and $1,317 87 was expended at other places.

SPOTSYLVANIA COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	257287	$ 9 25	$ 512328 63	$ 2380733 33	$ 9523 12	–	–	$1305671 00	$ 5222 65	$ 14745 77
1861, - - -	255498	9 44	539358 35	2413277 08	9653 29	$ 336110 00	$ 991195 00	1327305 00	5309 22	14962 51
Increase, - -	–	19	27029 72	32543 75	130 17	–	–	21634 00	87 57	216 74
Decrease, - -	1789									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1640	110	4106	2580	$ 176329	719	$ 46351	6173	$ 66506	10129	$ 21655	–	–	705	$ 26210	881	$ 3310	131	$18480
1861, -	1690	90	4094	2561	172365	743	45652	6156	67068	4255	8918	7911	$17372	747	26361	903	3474	145	19465
Increase, -	50	–	–	–	–	24	–	–	562	–	–	–	–	42	151	22	164	14	985
Decrease, -	–	20	12	19	3964	–	699	17											

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 22361	$ 188386	$1088860	$ 250	$ 42400	$ 63700	–	–	$ 1764799	$ 40425	$ 52378	$13	$ 600	$17626 96
1861, -	23194	183895	909502	850	41550	63700	$ 1142	$ 950	1588758	17164	51785	10815	600	17111 26
Increase, -	833	–	–	600										
Decrease, -	–	4491	179358	–	850	–	–	–	176041	–	593	10832	–	515 70

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	174	$ 228 50	7	$ 10 50	123	$ 123 00	23	$ 23 00	46	$ 10406 27	$ 43164 00

The area of this county is 375 square miles, and the population in 1860 was 16,076, or an average of nearly 43 persons to each square mile. The whole tax on persons and property in 1860 amounted to $32,372 73, being an average of nearly $2 02 to each person in the county. The value of real estate assessed for taxation in that year was $3,686,404 33, exceeding the value of the same returned in the census of 1860, by the sum of $1,841,874 33, while the value of all personal property (other than slaves) listed for taxation in that year, was less than the value of personal property reported by the census, by the sum of $3,161,734. The town of Fredericksburg is included in all the foregoing estimates. The amount of capital used in manufacturing, and which was taxed in 1860, exceeded the amount of such capital returned in the census of that year, by the sum of $8,700. No report from overseers of the poor for the past year has been received.

STAFFORD COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	168698	$ 9 06	$ 286160 00	$ 1627611 00	$ 6516 21	$ 13345 00	$ 61990 00	$ 75335 00	$ 301 34	$ 6817 55
1861, - - -	168679	9 70	292320 00	1636247 00	6546 51	13445 00	61890 00	75335 00	301 34	6847 85
Increase, - -	–	64	6160 00	8636 00	30 30	100 00	–	–	–	30 30
Decrease, - -	18	–	–	–	–	–	100 00			

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1100	57	1575	1734	$ 97521	197	$ 14575	5020	$ 48470	7171	$ 15324	–	–	165	$ 5949	392	$ 1410	30	$ 3295
1861, -	1118	63	1545	1715	93100	205	15740	4864	47393	2935	6157	5658	$ 11757	175	5864	373	1341	31	2940
Increase, -	18	6	–	–	–	8	1165	–	–	–	–	–	–	10	84	–	–	1	
Decrease, -	–	–	30	19	4421	–	–	156	1077	–	–	–	–	–	–	19	69	–	355

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 8005	$ 77890	$ 190086	–	$ 500	$ 15000	–	–	$ 478025 50	$ 4050	$ 17211	–	$ 1200	$ 6097 64
1861, -	9008	72492	171090	–	500	–	$ 4290	–	441672 50	2000	19009	–	1200	5934 75
Increase, -	993	–	–	–	–	–	–	–	–	–	1798			
Decrease, -	–	5398	18996	–	–	–	–	–	36353 00	2050	–	–	–	162 88

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	94	$ 115 00	10	$ 15 00	95	$ 95 00	14	$ 14 00	44	$ 1193 75	$ 14348 08

The area of this county is 335 square miles, and the population by the census of 1860 was 8,855, or a fraction over 25 persons to the square mile. The total tax on persons and property amounted in 1860 to $12,915 19, being an average of nearly $1 46 to each person in the county. The value of real estate owned in the county, according to the census of 1860, was $1,975,720, and the value of the same assessed for taxation was $1,702,946—making a difference of $272,774. The value of all personal property, by the census, was $4,003,937, and the value of the same, other than slaves, taxed the same year, was $478,025 50—making a difference of $3,525,911 50. The census of 1860 returned $129,300 as the amount of capital invested in manufactures in the county, while only $500 of such capital was taxed in that year. No report from overseers of the poor for the past year has been received.

SURRY COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	158867	$ 5 48	$ 224171 00	$ 871714 95	$ 3483 28	$ 485 00	$ 410 00	$ 895 00	$ 3 58	$ 3486 86
1861, - - -	159012	5 50	230211 00	874639 81	3198 56	485 00	410 00	895 00	3 58	3502 14
Increase, - -	145	02	6040 00	2924 86	15 28	–	–	–	–	15 28
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	517	213	1552	1032	$ 81755	290	$ 16366	2540	$ 19086	8046	$ 13935	–	–	208	$ 5861	225	$ 839	25	$ 3025
1861, -	529	215	1544	1061	80832	296	17302	2883	19911	1652	2362	8709	$ 12694	229	5689	241	859	24	3435
Increase, -	12	2	–	29	–	6	936	343	825	–	–	–	–	21	–	16	20	–	410
Decrease, -	–	–	8	–	923	–	–	–	–	–	–	–	–	–	172	–	–	1	

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4412	$ 58361	$ 145231	-	-	-	-	-	$ 348872	$ 4673	$ 3592	-	-	$ 4142 36
1861, -	4080	40846	113971	-	$ 2600	-	$ 15598	-	349580	1350	3375	-	-	4084 82
Increase, -	-	-	-	-	-	-	-	-	707					
Decrease, -	332	17515	1260	-	-	-	-	-	-	3323	217	-	-	57 54

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	54	$ 63 50	13	$ 19 50	78	$ 78 00	12	$ 12 00	55	$ 1973 00	$ 9775 22

The area of this county is 323 square miles, and the population in 1860 was 6,133, or about 19 persons to each square mile. The total tax on persons and property in 1860 amounted to $ 7,629 22, being an average of $1 24 to each person in the county. The value of real estate owned by citizens of the county in 1860 was, by the census of that year, $1,223,142, and the value of such property assessed for taxation the same year was $ 872,509 95—making a difference of $ 350 632 05 cents. The value of all personal property owned in the county was, by said census, $ 2,060,913, being $1,712,070 01 greater than the value of such property taxed in 1860, exclusive of slaves. The census returned $ 42,465 as the amount of capital invested by citizens of the county in manufactures in 1860; but no such capital was taxed in that year. Seventy white and two colored persons were supported by overseers of the poor. The amount expended for their maintenance at the place of general reception for the past year was $ 605 98, and elsewhere $ 948.

SUSSEX COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total amt of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	295289	$ 3 53	$ 265451 00	$ 1042099 95	$ 4229 06					
1861, - - -	294557	3 74	265490 00	1102639 20	4248 85					
Increase, - -	–	21	39 00	60539 25	19 79					
Decrease, - -	732									

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	729	137	3604	1870	$165985	531	$ 36880	5893	$ 47931	16754	$ 32538	–	–	293	$12740	133	$ 825	65	$ 11020
1861, -	706	75	3598	1895	163500	548	36390	5760	47103	3585	6165	18038	$ 33595	293	12355	192	1025	66	9945
Increase, -	–	–	–	25	–	17	–	–	–	–	–	–	–	–	–	59	200	1	
Decrease, -	23	62	6	–	2485	–	490	133	828	–	–	–	–	–	405	–	–	–	1075

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$2180	$78070	$411615	$1940	–	–	–	–	$801725	$3500	–	–	–	$8322 05
1861, -	2465	73030	410595	5275	–	–	$8750	$50	810060	400	–	–	–	8350 79
Increase, -	225	–	–	3335	–	–	–	–	8335	–	–	–	–	28 74
Decrease, -	–	5040	1020	–	–	–	–	–	–	3100				

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	47	$59 00	13	$19 50	70	$70 00	19	$19 00	54	$1320 57	$14039 18

The area of this county is 466 square miles, and the population of 1860 was 10,175, making nearly 22 persons to the square mile. The tax on persons and property in the county amounted in 1860 to the sum of $12,551 11, being an average of about $1 23 to each person. The value of real estate owned in the county, according to the census of 1860 was $1,736,654; which was greater than the value assessed for taxation that year, by $694,554 05. The value of all personal property by said census was $6,727,402, exceeding the value of such property taxed in 1860 (slaves being excepted), by the sum of $5,925,677. The census of 1860 returned $84,000 as the amount of capital invested in manufactures; but no such capital was taxed in that year. No report from overseers of the poor for the past year has been received.

TAYLOR COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	104653	$ 10 52	$ 126655 00	$ 1101073 27	$ 4404 80	$ 40935 00	$ 114480 00	$ 155415 00	$ 621 66	$ 5026 46
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1394	12	68	1833	$ 86735	67	$ 3190	6030	$ 76017	8433	$12525	–	–	234	$ 5290	506	$ 2565	12	$ 1825
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 595	$ 71942	$ 94125	–	$ 4065	–	–	–	$ 361874	$ 800	–	–	–	$ 2679 14
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	269	$ 291 00	28	$ 42 00	189	$ 189 00	12	$ 12 00	97	$ 2290 73	$ 10530 33

The area of this county is 172 square miles, and the population by the census of 1860 was 7,463, making about 43 persons to each square mile. The tax on persons and property in 1860 amounted to $7,705 60, being an average of about $1 03 to each person in the county. The value of real estate assessed for taxation in 1860 was $1,256,488 27, being $585,259 73 less than the value of the same as returned by the census of that year. The value of all personal property returned by said census was $879,456, or (slaves being excluded) greater than the value taxed the same year by the sum of $517,282. The capital invested in manufacturing, according to said census, was $40,825, while only $4,065 of such capital was taxed. No returns from the commissioner of the revenue for this year, and no report of the number of paupers or of the amount expended for their relief during the last year has been received at this office.

TAZEWELL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	615796	$ 3 22	$ 106575 00	$ 1982151 04	$ 7964 91	$ 14971 00	$ 43900 00	$ 58671 00	$ 235 48	$ 8200 39
1861, - - -	366788	4 93	102075 00	1810097 33	7373 15	–	–	58846 00	235 38	7608 53
Increase, - -	–	–	–	–	–	–	–	175 00		
Decrease, - -	249008	–	4500 00	172053 71	591 76	–	–	–	10	591 86

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1719	8	676	3300	$ 182644	91	$ 6412	13427	$ 154126	26231	$ 32647	–	–	152	$ 4553	570	$ 3065	5	$ 1150
1861, -	1849	12	670	3518	187188	88	5822	14424	150907	12790	13694	17791	$ 21290	166	4713	695	2849	8	1900
Increase, -	130	4	–	218	4544	–	–	997	–	–	–	–	–	14	160	125	–	3	750
Decrease, -	–	–	6	–	–	3	590	–	3219	–	–	–	–	–	–	–	16		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 624	$ 95984	$ 84003	$ 150	$ 470	–	–	–	$ 566828	$ 6911	–	–	–	$ 4604 31
1861, -	621	86394	75692	–	924	–	$ 14084	–	566078	4470	–	–	–	4614 60
Increase, -	–	–	–	–	454	–	–	–	–	–	–	–	–	10 29
Decrease, -	3	10590	8311	–	–	–	–	–	750	2441				

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	298	$ 325 00	6	$ 9 00	216	$ 216 00	10	$ 10 00	91	$ 1937 80	$ 15302 50

The area of this county, by the surveyor's certificate, is 500 square miles, but the number of acres of land taxed in 1860 would indicate nearly double that area. The population in 1860 was 9,920, which would give nearly 20 persons to each square mile by the surveyor's estimate of the area, or nearly 10 persons by the other estimate. The total tax on persons and property in 1860 amounted to $12,804 70, or an average of $1 29 to each person in the county. The value of real estate returned by the census of 1860 was $3,104,524, and the value of the same assessed for taxation that year was $2,040,829 04—making a difference of $1,063,701 96. The value of all personal property returned by said census was $2,102,283, being $1,535,155 greater than the value of all such property listed for taxation in that year (slaves being excepted). The census also reported $16,457 as the amount of capital invested in manufactures by citizens of the county, but only $470 of such capital was taxed in 1860. The new county of Bland was taken partly from this county, which may account for the difference in the number of acres of land, and the consequent decrease in the amount of tax on real estate since last year. The overseers of the poor report 32 white persons provided for during the past year, the whole expense of the same having been defrayed by the annual levy on the county.

TUCKER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	330227	$ 1 12	$ 9755 00	$ 371080 75	$ 1491 25					
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	255	4	17	459	$ 20162	–	–	1754	$ 22620	3159	$ 3534	–	–	30	$ 515	106	$ 361		
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$ 11302	$ 19185	-	-	-	-	-	$ 77679	$ 698	-	-	-	$ 546 99
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	31	$ 23 00	1	$ 1 50	35	$ 35 00	4	$ 4 00	9	$ 126 00	$ 2237 74

The area of this county is 500 square miles, and the population by the census of 1860 was $1,428, or nearly 3 persons to each square mile. The tax on persons and property in 1860 amounted to $2,038 24, being an average of $1 42 to each person in the county. By the census of 1860 the value of real estate owned in the county was $292,330, being less than the value assessed for taxation by the sum of $78,750 75, while the value of personal property, other than slaves, listed for taxation, was only $14,933 less than the value of such property returned by said census. No capital employed in manufacturing was returned by the census or listed for taxation in said year. No returns from the commissioner of the revenue for the current year have been received at this office, nor has any report of the number of paupers provided for or of the sum expended for their relief during the past year been received.

TYLER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	220849	$ 3 84	$ 78020 00	$ 848544 39	$ 3396 41	$19238 00	$ 46720 00	$ 65958 00	$ 235 88	$ 3632 29
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1212	1	7	1878	$ 91758	46	$1843	6155	$ 60040	12743	$ 16239	–	–	151	$1865	548	$ 2444	3	$ 370
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	m't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 480	$ 52256	$ 77871	–	$ 3370	–	–	–	$ 308536	$ 600	–	–	$ 30	$ 2225 77
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	56	$ 77 00	3	$ 4 50	139	$ 139 00	7	$ 7 00	59	$ 1128 37	$ 7213 93

The area of this county is certified to be 800 square miles, and the population by the census of 1860 was 6,517, making about eight persons to the square mile. The tax on persons and property in 1860, amounted to $5,858 06, being an average of about 89 cents to each person in the county. The value of real estate owned in the county in 1860 was, by the census of that year, $1,721,036. The value of real estate taxed in the same year was $914,502 39—making a difference of $806,533 61 in the two valuations. The value of all personal property owned in the county was by the same census, $807,748, while the value of such property taxed (excluding slaves) was $308,536—being a difference in the two returns, of $499,212. The capital invested in manufactures was by the same census, $63,000, or $59,630 more than the value of such capital taxed in 1860. The returns of the commissioner of the revenue for this year have not been received at this office, nor has any report of the number of paupers or of the amount expended for their maintenance during the past year been received at this office.

UPSHUR COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	657017	$ 1 96	$ 100905 00	$ 1285294 17	$ 5181 18	$ 19670 00	$ 28200 00	$ 47870 00	$ 191 48	$ 5372 66
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1271	2	97	1791	$ 100912	74	$ 4409	6634	$ 99773	11693	$ 14415	–	–	164	$ 3198	484	$ 1973	6	$ 1425
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 705	$ 75374	$ 93996	-	$ 5734	-	-	-	$ 401914	$ 2202	-	-	-	$ 2769 06
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	102	$ 114 50	2	$ 3 00	176	$ 176 00	3	$ 3 00	56	$ 1223 49	$ 9661 71

The area of this county is certified to be 300 square miles, and the population, by the census of 1860, was 7,292, making about 24 persons to each square mile. The total tax on persons and property in 1860 amounted to $8,141 72, being an average of a little over $1 11 to each person in the county. The value of all real estate, as returned in the census of 1860, was $1,750,805, and the value of the same assessed for taxation in that year was $1,333,164 17—making a difference of $417,640 83 in the two valuations. The value of all personal property returned in said census was $741,889, being greater than the value of the same taxed in 1860 (slaves being excluded), by the sum of $339,975. The census reported $22,000 as the amount of capital invested by citizens of the county in manufactures; but only $5,734 of such capital was taxed in 1860, or a difference of $16,266. No returns for the present year from the commissioner of the revenue have been received at this office, nor has any report of the number of paupers or of the amount expended for their maintenance during the past year been received.

WARREN COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	142632	$ 14 05	$ 285140 00	$ 2004272 76	$ 8015 96	$ 16775 00	$ 63250 00	$ 80025 00	$ 320 10	$ 8336 06
1861, - - -	142591	14 00	282735 00	2001333 59	8011 56	16625 00	63900 00	80525 00	322 10	8333 66
Increase, - -	–	–	–	–	–	–	650 00	500 00	2 00	
Decrease, - -	41	05	2405 00	2939 17	4 40	150 00	–	–	–	2 40

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	879	57	804	1770	$ 102065	104	$ 8520	5094	$ 76179	9629	$ 22244	–	–	157	$ 4725	444	$ 1730	30	$ 5420
1861, -	877	60	822	1815	101672	123	9700	5097	73991	5227	12500	6284	$ 15102	180	4895	481	1785	31	5850
Increase, -	–	3	18	45	–	19	1180	3	–	–	–	–	–	23	170	37	55	1	430
Decrease, -	2	–	–	–	393	–	–	–	2188										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2989	$ 60399	$ 235653	$ 21199	$ 7020	–	–	–	$ 548143	$ 5640	–	–	–	$ 4020 76
1861, -	2879	57748	212435	10658	4765	–	$ 6464	$ 350	520794	1250	–	–	–	3831 64
Increase, -														
Decrease, -	110	2651	23218	10541	2255	–	–	–	27349	4390	–	–	–	189 12

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	186	$ 193 50	16	$ 24 00	102	$ 102 00	16	$ 16 00	56	$ 1548 28	$ 14240 60

The area of this county is 500 square miles, and the population by the census of 1860 was 6,442, making nearly 13 persons to the square mile. The whole tax on persons and property in 1860 amounted to $12,356 82 cents, an average of nearly $1 92 to each person in the county. The value of real estate assessed for taxation in 1860 was $2,084 297 76, while the value of the same owned in the county, as returned by the census of that year, was $2,286,035, making a difference of $201,737 24. The value of personal property listed for taxation, excluding slaves, was $1,622,260 less than the value of the same as reported by the census of 1860. The census returned $112,669 as the amount of capital invested in manufactures, while only $7,020 of such capital was taxed in said year. Forty-one white and five colored persons were provided for by overseers of the poor during the past year, and the sum expended for their relief was $1,119 23; of which $705 17 was expended at the place of general reception, and the residue at other places.

WARWICK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	42453	$10 68	$ 600 00	$ 453539 10	$1814 12					
1861, - - -	42449	10 60	3227 08	453501 21	1813 96					
Increase, - -	-	-	2627 08							
Decrease, - -	4	08	-	37 89	16					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	158	8	602	381	$ 27275	98	$ 4505	1168	$ 9698	3003	$ 3771	-	-	47	$1671	54	$117	6	$ 675
1861, -	-	15	616	430	26345	90	3867	1447	8514	456	908	2984	$ 3802	41	1327	59	121	9	615
Increase, -	-	7	14	49	-	-	-	279	-	-	-	-	-	-	-	5	4	3	
Decrease, -	-	-	-	-	930	8	638	-	1184	2547	2863	-	-	6	344	-	-	-	60

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 794	$ 11404	$ 20175	–	–	–	–	–	$ 80085	$ 1120	–	–	–	$1193 64
1861, -	751	10005	29800	$ 200	–	–	$ 2025	–	90080	–	–	–	–	1248 00
Increase, -	–	–	9625	–	–	–	–	–	9995	–	–	–	–	54 36
Decrease, -	43	1399												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	23	$ 32 50	–	–	8	$ 8 00	4	$ 4 00	28	$ 629 41	$ 3681 67

The area of this county is 95 square miles, and the population in 1860 was 1,740, making about 18 persons to each square mile. The whole tax on persons and property amounted in 1860 to $3,007 76, being an average of nearly $1 72 to each person in the county. The value of real estate taxed in said year was $453,539 10, being $84,189 10 greater than the value of real estate returned by the census, while the value of personal property taxed in the same year was less than the value of the same returned in the census, by the sum of $539,297. The value of slaves, which are reckoned in the census as personal property, will account for a part of the difference. No capital used in manufacturing was taxed in 1860, while the census reported $20,500 as the amount of capital invested in that business. No report from overseers of the poor of the number of paupers nor of the sum expended for their maintenance has been received at this office for the past year.

WASHINGTON COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	375438	$ 10 73	$ 521857 75	$ 4027080 96	$ 16390 17	$ 24855 00	$ 243485 00	$ 368340 00	$ 1539 46	$ 17929 63
1861, - - -	413511	9 80	490551 00	4052187 14	16242 52	252650 00	141740 00	394390 00	1657 30	17899 82
Increase, - -	38073	–	–	25106 18	–	227795 00	–	31050 00	117 94	
Decrease, - -	–	93	31306 75	–	147 65	–	101745 00	–	–	29 81

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2602	25	1319	5009	$ 316222	195	$ 21860	11382	$ 120326	30882	$ 42995	–	–	363	$ 13790	1015	$ 5485	39	$ 7250
1861, -	2837	28	1375	5952	322659	466	26985	12267	123214	13743	–	21981	$ 37310	410	16000	1323	7005	50	7950
Increase, -	235	3	56	943	6437	271	5125	885	2888	–	–	–	–	47	2210	308	1520	11	700
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 9220	$ 206685	$ 533430	–	$ 13225	–	–	–	$ 1290488	$ 26352	–	–	–	$ 9777 48
1861, -	6885	189695	637833	$ 295	30720	–	$ 29158	$ 4555	1455589	8035	–	$ 900	–	10090 86
Increase, -	–	–	104403	–	17495	–	–	–	165101	–	–	–	–	313 38
Decrease, -	2335	16990	–	–	–	–	–	–	–	18317				

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	116	$ 184 50	28	$ 42 00	246	$ 246 00	34	$ 34 00	172	$ 1423 80	$ 32937 41

The area of this county is 850 square miles, and the population by the census of 1860 was 16,893, making nearly 20 persons to each square mile. The whole tax on persons and property in 1860 amounted to $27,707 11 cents, being an average of about $1 64 to each person in the county. The value of real estate assessed for taxation in 1860 was $4 395 420 96, being less than the value of real estate returned by the census of that year, by the sum of $942,454 04. Excluding the value of slaves, the value of all other personal property listed for taxation was less than the value of personal property as returned by said census, by the sum of $3,120 547. The amount of capital invested in manufactures by citizens of the county was, according to the census, $73 755, an amount greater than the amount of such capital taxed in that year, by the sum of $163,530. Seventy-one white and two colored paupers were provided for during the past year, and the sum expended for their relief was $1,415 23; of which $565 16 was at the place of general reception, and the remainder at other places.

WAYNE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	315476	$ 3 17	$ 88412 00	$ 1000468 76	$ 4339 84	$ 13650 00	$ 13325 00	$ 26975 00	$ 107 90	$ 4447 74
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No of white males.	No. of free negroes.	No. slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1271	1	74	1627	$ 87795	28	$ 1558	6341	$ 71705	15958	$ 22892	–	–	137	$ 2734	480	$ 2696	2	$ 290
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 439	$ 75821	$ 95810	$ 40	$ 1320	–	–	–	$ 363127	$ 795	–	–	$ 250	$ 2587 97
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	177	$ 206 50	3	$ 4 50	177	$ 177 00	6	$ 6 00	42	$ 726 68	$ 8156 39

The area of this county is 720 square miles, and the population by the census of 1860 was 6,747, being a fraction over 9 persons to each square mile. The tax on persons and property in 1860 amounted to $7,035 71, or about an average of $1 04 to each person in the county. The value of real estate returned by the census of 1860 was $1,066,521, being only $39,078 greater than the value of such estate assessed for taxation in said year. The value of personal property returned by said census was also greater than the value of such property taxed in 1860 (slaves being excluded), by the sum of $47,566. The census returned $4,550 as the amount of capital invested in manufactures, which was also greater than the amount of such capital taxed, by the sum of $3,230. No returns from the commissioners of the revenue have been received at this office for the current year, nor has any report from the overseers of the poor as to the number of paupers maintained or the sum expended therefor during the past year been received.

WEBSTER COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	114476	$ 0 73	$ 655 00	$ 83401 77	$ 333 94					
1861, - - -	405997	53	6490 00	216085 71	888 07					
Increase, - -	291521	-	5835 00	132683 94	554 13					
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	138	-	-	174	$ 6549	-	-	757	$ 6922	1662	$1904	-	-	3	$ 22	56	$ 215		
1861, -	313	-	-	359	14053	2	$ 85	1638	15657	2195	2212	2419	$ 2416	21	268	132	576		
Increase, -	175	-	-	185	7504	2	85	881	8735	-	-	-	-	18	246	76	331		
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$4135	$1777	-	-	-	-	-	$21554	-	-	-	-	$196 61
1861, -	-	6550	14651	-	-	-	$3056	$20	50546	-	-	-	-	486 70
Increase, -	-	2415	12874	-	-	-	-	-	28992	-	-	-	-	290 09
Decrease, -														

YEAR	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	2	$2 00	-	-	2	$2 00	-	-	-	-	$534 35

The area of this county is, according to the certificate of the surveyor, 1,400 square miles, and the population in 1860 was 1,555, making a fraction over one person to each square mile. The tax on persons and property in 1860 amounted to $530 55, being an average of a little over 34 cents to each person in the county. The value of real estate assessed for taxation in 1860 was $113,914 23 less than the value of the same returned by the census of that year; and the value of personal property taxed that year was $32,446 less than the value of such property returned by the census. No capital employed in manufacturing was either taxed or reported in the census. This county was formed by an act passed on the 10th day of January 1860, and its recent organization and other causes incident thereto, accounts for the great increase in the subjects of taxation. The overseers of the poor report six white persons as provided for during the past year, and the sum of $32 43 was expended for their maintenance—all of which was expended at places other than the place of general reception.

WESTMORELAND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	146477	$ 9 28	$ 213790 00	$ 1360055 57	$ 6578 03	$ 2820 00	$ 180 00	$ 3000 00	$ 12 00	$ 6590 03
1861, - - -	142670	11 51	224390 00	1642011 74	6567 55	1200 00	1800 00	3000 00	12 00	6579 55
Increase, - -	–	2 23	10600 00	281956 17	–	–	1620 00			
Decrease, - -	3807	–	–	–	10 48	1620 00	–	–	–	10 48

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	735	185	2083	1419	$ 78200	272	$ 17970	5255	$ 41675	7831	$ 15575	–	–	128	$ 4813	150	$ 517	28	$ 3847
1861, -	742	174	2153	1419	77175	277	18753	5253	41248	2420	4229	6372	$ 12342	145	5113	197	620	31	4355
Increase, -	7	–	65	–	–	5	783	28	–	–	–	–	–	17	300	47	103	3	508
Decrease, -	–	11	–	–	1025	–	–	–	427										

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 4744	$ 69841	$ 109800	–	–	–	–	–	$ 347612	$ 9055	–	–	$ 415	$ 4911 26
1861, -	5336	53188	115736	–	–	–	$ 12476	–	350571	8735	$ 420	$ 97	416	4847 78
Increase, -	592	–	5936	–	–	–	–	–	2959	–	–	–	1	
Decrease, -	–	16653	–	–	–	–	–	–	–	320	–	–	–	63 48

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	153	$ 186 00	17	$ 25 50	80	$ 80 00	7	$ 7 00	86	$ 2011 35	$ 13811 14

The area of this county is 316 square miles—population in 1860 was 8,282, or a little over 18 persons to each square mile. The total tax on persons and property in 1860 amounted to $11,501 29, being over an average of $1 38 to each person in the county The value of real estate taxed in 1860 was $1,363,055, or $557,339 less than the value of real estate reported by the census as owned by the residents of the county in that year. The value of all personal property taxed in 1860, excluding the value of slaves, was also $2,338,552 less than the value of all such property returned by the census of that year. The census also reported $2,200 as the amount of capital invested in manufactures by citizens of the county in 1860; but no such capital was taxed that year. No report of the number of paupers nor of the sum expended for their maintenance during the past year has been received at this office.

WETZEL COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, includ'ing buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	245508	$ 3 40	$ 41565 00	$ 835425 00	$ 3367 19	$ 13445 00	$ 17630 00	$ 31075 00	$124 30	$ 3491 49
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1225	1	8	1473	$ 65999	8	$ 385	4760	$ 44250	9286	$ 13152	–	–	92	$1362	450	$ 1521	1	$ 50 00
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 85 00	$ 26840	$ 36967	-	-	-	-	-	$ 190611	$ 405	-	-	$ 25	$ 1767 66
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1859,	93	$ 114 00	5	$ 7 50	92	$ 92 00	10	$ 10 00	39	$ 970 29	$ 6452 94

The area of this county is 605 square miles, as certified by the surveyor, and the population in 1860 was 6,703, or about 11 persons to each square mile. The tax on persons and property in 1860 amounted to $5,259 15, being an average of a little over 78 cents to each person in the county. The value of real estate returned by the census of 1860 was $886 456, and the value of the same assessed for taxation in that year was $866,500, or only $19,956 less than the census valuation. The value of all personal property returned by said census was $373 893, being greater than the value of personal property taxed, excluding slaves, by the sum of $183,282. The capital invested in manufactures, according to the census, was $34,000, but no such capital was taxed in that year. The returns of the commissioner of the revenue for the present year have not been received at this office, nor has any report of the overseers of the poor for the last year been received.

WIRT COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and lots and buildings.
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	224897	$ 2 15	$ 40826 00	$ 483532 68	$1935 81	$ 6920 00	$ 24775 00	$ 31695 00	$126 78	$ 2062 59
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	729	–	17	758	$ 33485	34	$1390	2665	$ 25872	6139	$ 6484	–	–	64	$1325	199	$515		
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of hous-hold and kitchen furniture and other articles not named an d not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	-	$17330	$ 24492	-	-	-	-	-	$110893	$1470	-	-	-	$1062 36
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	135	$139 50	1	$1 50	108	$108 00	4	$ 4 00	30	$535 57	$ 3913 52

The area of this county is 351 square miles, and the population by the census of 1860 was 3,751, making nearly 10 persons to each square mile. The tax on persons and property in the county amounted in 1860 to $3,124 95, being about 83 cents to each person. The value of real estate, as ascertained by the census of 1860, was $583,819, and the value of the same assessed in that year for taxation was $515,227 68, or $68,591 32 less than the value by the census. The value of personal property by the census was $224,-981, being greater than the value of all such property taxed, except slaves, by the sum of $114,088. The same census reported $18,000 as the amount of capital invested in manufactures in the county; but no such capital was taxed during that year. The books of the commissioner of the revenue for the present year have not been received at this office, nor has any report of the number of paupers or of the amount expended for their support been received.

WISE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	842057	$ 0 19	–	$ 393136 41	$ 1614 68	$ 100 00	$ 400 00	$ 500 00	$ 2 00	$ 1121 24
1861, - - -	304007	0 91	$ 900 00	277140 83	1122 24					
Increase, - -	–	0 72								
Decrease, - -	538050	–	–	115995 58	492 44					

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
				Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
	No. of white males.	No. of free negroes.	No slaves.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	747	1	34	798	$ 44974	7	$ 410	3698	$ 31137	12463	$ 17864	–	–	63	$ 820	200	$ 1109		
1861, -	770	2	38	822	46392	7	285	3894	32452	4585	4646	11102	$ 16277	62	929	194	973		
Increase, -	23	1	4	24	1418	–	–	196	1315	–	–	–	–	–	109				
Decrease, -	–	–	–	–	–	–	125	–	–	–	–	–	–	1	–	6	126		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6½ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6½ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 29	$ 30707	$ 21455	–	–	–	–	–	$ 148505	$ 1475	–	–	–	$ 1250 62
1861, -	78	24319	31336	$ 600	–	–	$ 7259	$ 100	165646	1725	–	–	–	1340 93
Increase, -	49	–	9881	–	–	–	–	–	17141	250	–	–	–	90 31
Decrease, -	–	6388												

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	135	$ 147 50	3	$ 4 50	46	$ 46 00	5	$ 5 00	32	$ 454 99	$ 3523 29

The area of this county, by the certificate of the surveyor, is 388 square miles, and the population in 1860 was 4,508, making nearly 12 persons to each square mile. The total tax on persons and property in 1860 amounted to $2,865 30, being an average of a little more than 63 cents to each person in the county. The value of real estate, as reported by the census of 1860, was $569,287, being greater than the value of the same assessed for taxation that year, by the sum of $176,150 59 cents; and the value of all personal property owned in the county was, by the same census, greater than the value of such property taxed that year (excluding the value of slaves), by the sum of $100,490. No capital invested in manufactures was returned in the census or taxed in 1860. The great difference in the quantity of lands charged in the respective years arises out of the sales for taxes in 1860, and the tracts thereafter being discontinued from the books. No report from overseers of the poor for the past year has been received at this office.

WOOD COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	262976	$ 7 19	$ 201110 00	$1889789 71	$ 7597 75	$ 330207 00	$ 358850 00	$ 689057 00	$ 2780 03	$10377 78
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2639	15	82	2454	$127401	936	$11473	7131	$ 85064	13100	$ 21292	–	–	530	$13144	1197	$ 4460	45	$ 7448
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$5141	$169050	$223937	-	$14600	-	-	-	$683030	$15425	$1476	-	$1152	$5329 09
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	379	$429 00	21	$31 50	346	$346 00	12	$12 00	172	$5589 30	$22114 67

The area of this county is 558 square miles, and the population in 1860 was 11,046, or very nearly 20 persons to each square mile. The tax on persons and property in 1860 amounted to $15,706 87, or an average of a little more than $1 42 to each person in the county. The value of real estate owned in the county, according to the census of 1860, was $2,595,777, and the value of the same assessed for taxation that year was $2,578,846 71, there being a difference of only $16,930 29 in the two valuations. The value of all personal property by said census was $1,181,079, or $498 049 greater than the value of personal property taxed that year (slaves being excluded). By the census $77,000 was invested in manufacturing by citizens of the county in 1860; which was $62,400 more than the amount of such capital taxed in said year. No returns for this year have been received at this office from either the commissioner of the revenue or overseers of the poor.

WYOMING COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of building on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	611654	$ 0 46	$ 12386 00	$ 286020 30	$ 1146 01	$ 1111 00	$ 4990 00	$ 6101 00	$ 24 41	$ 1170 42
1861, - - -	578283	0 46	12194 00	264726 06	1060 04	1111 00	5290 00	6401 00	25 61	1085 65
Increase, - -	–	–	–	–	–	–	300 00	300 00	1 21	
Decrease, - -	33371	–	192 00	21294 24	85 97	–	–	–	–	84 77

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value
1860. -	455	–	36	449	$ 24742	3	$ 115	3345	$ 33097	6099	$ 7393	–	–	26	$ 527	134	$ 700		
1861, -	500	–	35	458	24848	3	180	3486	34197	1582	1785	6114	$ 6786	27	499	151	708		
Increase, -	45	–	–	9	106	–	65	141	1100	–	–	–	–	1	–	17	8		
Decrease. -	–	–	1	–	–	–	–	–	–	–	–	–	–	–	28				

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 59	$ 18614	$ 35910	$ 15	–	–	–	–	$ 121083	$ 506	–	–	–	$ 895 07
1861, -	32	15852	24946	–	–	–	$ 1933	$ 300	112066	–	–	–	–	891 48
Increase, -														
Decrease, -	27	2762	10964	–	–	–	–	–	9017	–	–	–	–	3 59

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	42	$ 46 00	1	$ 1 50	47	$ 47 00	–	–	4	$ 145 00	$ 2304 99

The area of this county, according to the certificate of the surveyor, is 3,400 square miles, and the population in 1860 was 2,861, which will give nearly 1.19 square mile to each person in the county. The whole tax on persons and property in 1860 amounted to $2,065 49, or an average of about 72 cents to each person. The value of real estate assessed for taxation in 1860 was $292,121, a value greater than that returned in the census of that year, by the sum of $5,161; but the value of all personal property returned by the census exceeded the value of the same taxed that year, by the sum of $42,289. The value of slaves, however, will diminish this difference. No capital invested in manufactures was reported in the census of 1860, nor taxed in that year. No report from the overseers of the poor for the last year has been received.

WYTHE COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	791685	$ 3 90	$ 421573 00	$ 3086752 79	$ 12347 16	$ 68949 77	$198800 00	$ 267749 77	$1071 01	$13418 17
1861, - - -	661067	4 15	367104 00	2743311 97	10966 81	77699 27	198535 00	276234 27	1104 99	12071 80
Increase, - -	–	25	–	–	–	8749 50	–	8484 50	33 98	
Decrease, - -	130618	–	54469 00	343440 82	1380 35	–	265 00	–	–	1347 37

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1197	22	1116	3615	$ 216599	181	$19030	10570	$110822	23473	$ 40892	–	–	357	$12962	899	$ 4152	30	$ 6227
1861, -	1709	20	1120	3410	175619	204	19488	10531	115058	9687	11326	14126	$ 19007	392	12074	793	3467	32	5660
Increase, -	512	–	4	–	–	23	458	–	4236	–	–	–	–	35	–	–	–	2	
Decrease, -	–	2	–	205	40980	–	–	39	–	–	–	–	–	–	888	106	685	–	567

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 3931	$152882	$549735	$1692	$ 21083	$ 2050	$ 1200	–	$1143261	$ 24545	–	–	$550	$ 7977 28
1861, -	4362	120567	562314	14832	21315	1950	11902	$1450	1100401	19020	–	–	600	7460 77
Increase, -	438	–	12579	–	232	–	10702	–	–	–	–	–	50	
Decrease, -	–	32315	–	–	–	100	–	–	42860	5525	–	–	–	516 51

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax	No.	Tax.	
1860,	340	$ 103 00	9	$13 50	211	$ 211 00	16	$16 00	126	$ 3215 79	$ 25284 74

The area of this county in 1860 was 750 square miles, according to the surveyor's certificate, and the population that year was 12,305, or a little more than 16 persons to the square mile. The area named on page 267 was a mistake. The total tax on persons and property the same year was $21,395 45, being an average of about $1 73 to each person in the county. The value of real estate owned in the county in 1860 was, by the census of that year, $4,736,262, while the value of the same assessed for taxation was $3,354,502 56—making a difference of $1,381,759 44. The value of all personal property returned in the census was $4,088,893, and the value of the same listed for taxation in 1860 (the value of slaves being excluded), was $2,945,632 less than the value so returned by the census. The census also returned $404,500 as the amount of capital invested in manufactures by residents of the county in 1860—an amount exceeding that of such capital taxed in said year, by the sum of $383,417. The new county of Bland, which was formed at the last session of the general assembly, was taken from this county, and this may account for the deficiency in the number of acres of land taxed this year as compared with last, and also for other deficiencies in matters of taxation. Forty-six white persons and one colored were provided for by overseers of the poor during the last year, and the sum expended for their relief was $3,114 81; of which $2,498 37 was expended at the place of general reception, and the residue at other places.

YORK COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	73972	$ 11 86	$ 142321 50	$ 877072 11	$ 3508 84	$ 6712 75	$ 13785 00	$ 20497 75	$ 81 99	$ 3590 83
1861, - - -	72606	10 55	149311 50	876992 11	3566 27	6511 75	13785 00	20396 75	81 99	3648 26
Increase, - -	–	–	6990 00	–	57 43	–	–	–	–	57 43
Decrease, - -	1366	1 31	–	80 00	–	101 00	–	101 00		

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	517	162	999	717	$ 50665	186	$ 8583	2984	$ 22704	4525	$ 8599	–	–	72	$ 2375	145	$ 362	10	$ 1235
1861, -	494	166	990	719	45900	204	7400	2779	20680	749	1532	4388	$ 7523	69	1621	146	335	15	2045
Increase, -	–	4	–	2	–	18	–	–	–	–	–	–	–	–	–	1	–	5	810
Decrease, -	23	–	9	–	4765	–	1183	205	2024	–	–	–	–	3	754	–	27		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 1075	$ 60430	$ 49643	–	$ 10000	–	–	–	$ 215671	$ 2500	–	–	–	$ 2782 40
1861, -	793	28055	44006	–	10000	–	$ 25300	–	195190	–	–	–	–	2496 78
Increase, -														
Decrease, -	282	32375	5637	–	–	–	–	–	20481	–	–	–	–	285 62

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	75	$ 82 50	–	–	–	–	–	–	44	$ 1082 59	$ 7538 32

The area of this county is 149 square miles, and the population by the census of 1860 was 4,949, making about 33 persons to each square mile. The whole tax on persons and property in 1860 amounted to $6,373 23, being an average of about $1 28 to each person in the county. The value of real estate assessed for taxation in 1860, was $897,569 86, being $182,149 86 greater than the value of such estate returned in the census of that year. The value of all personal property by the said census was $1,060,900, being greater than the value of personal property taxed that year (slaves excluded), by the sum of $845,229. The amount of capital invested in manufactures, according to the census, was $95,402, being greater than the amount of such capital taxed, by the sum of $85,402. No report of the number of paupers nor of the amount expended for their relief during the past year has been received at this office.

DANVILLE.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	
1860, - - -	–	–	–	–	–	$ 312888 00	$ 390795 00	$ 703683 00	$ 2690 94	
1861, - -	–	–	–	–	–	310543 00	426290 00	736833 00	2947 33	
Increase, - -	–	–	–	–	–	–	35495 00	33150 00	256 39	
Decrease, - -	–	–	–	–	–	2345 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have at-tained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	304	23	763	157	$16615	94	$ 9230	80	$1702	42	$168	–	–	201	$ 9162	107	$542 50	33	$ 6160
1861, -	316	21	573	164	15925	89	7383	129	1719	4	5	40	$133	219	9097	116	564 00	35	5905
Increase, -	12	–	–	7	–	–	–	49	17	–	–	–	–	18	–	9	21 50	2	
Decrease, -	–	2	190	–	690	5	1847	–	–	38	163	–	–	–	65	–	–	–	255

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 2695	$ 29978 50	$ 63381	$19380	$58300	$51431	–	–	$ 268746	$ 31301	$ 200	–	–	$ 2740 62
1861, -	2093	22902 00	47858	5216	33425	64899	$18678	$ 2600	238403	13578	–	$1000	–	2129 24
Increase, -	–	–	–	–	–	13468								
Decrease, -	602	7076 50	15523	14164	24875	–	–*	–	30342	17723	–	–	–	611 38

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	–	–	–	–	–	–	–	–	105	$5634 09	$11065 65

The population of this town by the census of 1860 was 3,639 persons of all classes. The total amount of taxes on persons and property in the same year was $5,431 56, being an average of about $1 49 to each person in the town. The valuation of real and personal property by the census embraced this town in the limits of the county of Pittsylvania. No comparison can therefore be made between the values of the same as returned by the census and as assessed for taxation. (See Pittsylvania.) No report from the overseers of the poor showing the number of paupers or the amount expended for their maintenance has been received for the past year.

NORFOLK CITY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	–	–	–	–	–	$ 2399190 50	$ 3206450 00	$ 5605640 50	$ 22433 30	
1861, - - -										
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1704	62	1997	283	$ 27210	303	$16680	58	$1657	30	$ 163	–	–	1038	$ 44770	935	$ 4792	329	$ 47360
1861, -																			
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.										Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.	Fees of office received and salaries or other income.	Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 35940	$ 367260	$ 468345	–	$ 214300	$ 70000	–	–	$ 1298477	$179226	$ 78706	$11005	$ 2000	$17787 78
1861, -														
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860.	301	$ 317 00	77	$ 115 50	369	$ 369 00	27	$ 27 00	555	$ 34395 20	$ 75474 78

The population of this city, by the census of 1860, was 13,904. The whole tax on persons and property in 1860 was $40,221 08, being an average of $2 89 to each person. The value of real and personal property, as also the amount of capital invested in manufactures, ascertained by the census of 1860, are included in the county of Norfolk. No comparison can therefore be made between the valuations of these subjects by the census and the assessment for taxation. (See Norfolk county.) No report from the commissioner of this city for the present year has been received. No report from the overseers of the poor as to the number of paupers or the amount expended for their relief has been received at this office for last year.

PETERSBURG.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				
	Total number acres of land.	Average value land per acre, includ-ing buildings.	Total value of build-ings on the lands.	Total value of lands, includ'g build'ngs.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and build-ings.	Total am't of tax on lands and buildings, and lots and buildings.
1860, - - -	–	–	–	–	–	$ 3018384 00	$ 3466583 00	$ 6484967 00	$ 25940 97	
1861, - - -	–	–	–	–	–	3194478 00	3571159 00	6765637 00	26497 80	
Increase, - -	–	–	–	–	–	176094 00	104576 00	280670 00	556 83	
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	2285	789	3538	629	$ 70960	250	$ 33305	253	$ 6669	127	$ 741	–	–	1319	$ 55243	1012	$ 4859	277	$ 39285
1861, -	2003	809	3453	610	65495	267	29015	436	8689	29	–	29	$ 128	1232	52176	383	3430	258	36605
Increase, -	–	20	–	–	5465	17	–	183	2020										
Decrease, -	282	–	85	19	–	–	4290	–	–	98	–	–	–	87	3067	629	1429	19	2680

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6⅔ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6⅔ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 34774	$ 303334	$ 1231831	–	$ 649018	–	–	–	$ 2520019	$ 544886	$ 80661	$ 1200	–	$ 29177 02
1861, -	35407	335628	1466587	–	590785	$ 80000	$ 50728	–	2754673	110167	85893	3228	–	24633 91
Increase, -	633	–	234756	–	–	–	–	–	234654	–	5232	2028		
Decrease, -	–	57706	–	–	58233	–	–	–	–	434719	–	–	–	4543 11

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	525	$ 600 00	60	$ 90 00	346	$ 346 00	61	$ 61 00	611	$ 39497 59	$ 95712 58

The census of 1860 embraced this city in the limits of Dinwiddie county. The population of the city has, however, been ascertained separately, and in 1860 amounted to 18,278. The amount of taxes on persons and property in that year was $55,117 99: that is, about $3 01 to each person in the city. For a comparison of the values of real and personal property and of the amount of capital invested in manufactures, as reported by the census of 1860, and assessed for taxation the same year, see Dinwiddie county. No report of the number of paupers or of the amount expended for their maintenance during the past year has been received at this office.

PORTSMOUTH.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	–	–	–	–	–	$651360 00	$1428195 00	$2079555 00	$8318 22	
1861, - - -						553175 00	1443375 00	2106550 00	8426 20	
Increase, - -						–	15180 00	26995 00	107 98	
Decrease, - -	–	–	–	–	–	98185 00				

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	1627	50	737	122	$10840	53.	$4335	51	$1278	28	$127	–	–	379	$15775	155	$910	99	$13215
1861, -	1654	50	689	92	6730	51	3600	67	1115	–	–	–	–	381	14585	130	855	106	13405
Increase, -	27	–	–	–	–	–	–	16	–	–	–	–	–	2	–	–	–	7	190
Decrease, -	–	–	46	30	4110	2	735	–	163	28	127	–	–	–	190	25	55		

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	2610	$ 83630	$ 12770	$ 4335	$ 50960	-	-	-	$ 232765	$ 30508	$ 6749	$ 4751	$ 9600	$ 5015 35
1861, -	3010	83855	51060	4290	65750	-	$ 200	-	248455	13896	6168	4675	9600	4621 64
Increase, -	400	-	8290	-	15750	-	-	-	15690					
Decrease, -	-	2775	-	45	-	-	-	-	-	16612	581	76	-	393 71

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No	Tax.	No.	Tax	No.	Tax.	No.	Tax.	
1860,	105	$ 105 00	36	$ 54 00	335	$ 335 00	10	$ 10 00	263	$ 10733 90	$ 24571 47

The population of this city, by the census of 1860, was 10,289. The total tax on persons and property in 1860 was $13,333 57, or an average of $1 29 to each person in the city. As the census returns embraced this city within the limits of Norfolk county, the value of real estate and personal property owned therein, and also the amount of capital invested in manufactures, are combined with the returns for that county. (See Norfolk county.) No report of the number of paupers or the amount expended for their maintenance during the past year has been received at this office.

RICHMOND CITY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	–	–	–	–	–	$ 8230001 00	$ 10312306 00	$ 18542307 00	$ 74190 15	
1861, - - -	–	–	–	–	–	8254643 00	13022448 00	19277091 00	77108 18	
Increase, - -	–	–	–	–	–	24642 00	2710142 00	734784 00	2918 03	
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	4102	194	7639	1087	$ 112025	455	$ 59581	324	$ 11785	174	$ 1166	–	–	2232	$ 104436	1756	$ 7523	631	$ 92811
1861, -	4266	190	6526	964	93360	568	55752	479	11902	–	–	1	$ 5	2143	96069	1716	7850	634	83760
Increase, -	164	–	–	–	–	113	–	155	117	–	–	–	–	–	–	–	327	3	
Decrease, -	–	4	1113	123	18665	–	3832	–	–	–	–	–	–	89	8367	40	–	–	9051

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$ 76274	$ 772319	$ 1501081	$ 12533	1257428	$ 61400	–	–	$ 4073365	$ 416155	$ 131488	$ 58152	–	$ 48679 38
1861, -	73955	725604	1239277	15633	1482274	385848	$ 3595	–	4274884	277378	180013	2176	–	43322 07
Increase, -	–	–	–	3100	224846	324448	–	–	201519	–	48524			
Decrease, -	2319	46715	264804	–	–	–	–	–	–	138777	–	55986	–	5357 31

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,	1098	$ 1357 50	342	$ 513 00	1188	$ 1188 00	69	$ 69 00	1567	$ 111396 49	$ 237393 52

The population of this city, according to the census of 1860, was 37,973, and the total tax on persons and property amounted in that year to $122,869 53, making an average of about $1 23 to each person in the city. In the census returns this city is included in the returns for Henrico county. A comparison, therefore, of the value of real estate and personal property owned in the city and also of the amount of capital invested in manufactures, as returned in the census of 1860, and as assessed for taxation, cannot be made separately from that county. (See Henrico county.) Improvements on lots within one year, amounting to $2,710,142, gives evidence of prosperity, not equaled at any other place in the state. No report of the number of paupers or of the amount expended for their relief during the past year has been received at this office.

WILLIAMSBURG.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -	–	–	–	–	–	$ 69755 00	$ 239030 00	$ 308785 00	$1235 34	
1861, - - -	–	–	–	–	–	76162 00	232412 98	308574 98	1234 30	
Increase, - -	–	–	–	–	–	6407 00				
Decrease, - -	–	–	–	–	–	–	6617 02	210 02	1 04	

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No. of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -	150	16	405	147	$14205	78	$ 6493	170	$ 2611	92	$548	–	–	105	$5326	92	$539	41	$ 6410
1861, -	157	22	410	148	12030	75	5120	210	2606	35	134	36	$ 95	117	5512	84	444	39	5785
Increase, -	7	6	5	1	–	–	–	40	–	–	–	–	–	12	186				
Decrease, -	–	–	–	–	2175	3	1373	–	5	–	–	–	–	–	–	8	95	2	625

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies, which declare no dividends.	Other personal property not named	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 63 per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 63 per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -	$5937	$3685	$19333	-	$350	$600	-	-	$276220	$22921	$2822	-	-	$2260 91
1861, -	6273	35130	189508	-	4600	-	$1604	$100	269541	4977	3748	$1272	-	2101 60
Increase, -	336	-	-	-	4250	-	-	-	-	-	926			
Decrease, -	-	1705	6858	-	-	-	-	-	6679	17944	-	-	-	159 31

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments.
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No	Tax.	No.	Tax.	
1860,	-	-	-	-	-	-	-	-	50	$1762 70	$5258 95

The population of this city, by the census of 1860, was 1,612, and the total amount of taxes on persons and property in that year was $3,496 25, being an average of about $2 16 to each person in the city. For a comparison of the value of real and personal property, and also the amounts of capital invested in manufactures, as ascertained by the census, and as assessed for taxation in 1860, see James City county, in the limits of which this city is embraced by the census. No report of the number of paupers nor of the amount expended for their relief during the past year has been received at this office.

BLAND COUNTY.

REAL ESTATE.

YEAR.	TRACTS OF LAND.					TOWN LOTS.				Total am't of tax on lands and buildings, and lots and buildings.
	Total number acres of land.	Average value land per acre, including buildings.	Total value of buildings on the lands.	Total value of lands, includ'g buildings.	Total am't of tax on lands and build'gs.	Total value of all lots.	Total value of all buildings on lots.	Total value of lots and buildings.	Total amount of tax on lots and buildings.	
1860, - - -										
1861, - - -	164032	$ 4 08	$ 52376 00	$ 669317 40	$ 2677 44	$ 1545 00	$ 5860 00	$ 7405 00	$ 29 62	$ 2707 06
Increase, - -										
Decrease, - -										

PERSONAL PROPERTY.

YEAR.	White males and male free negroes above the age of 21 years, and slaves who have attained the age of 12 yrs.			PERSONAL PROPERTY AND CAPITAL TAXED AT THE UNIFORM RATE OF 40 CENTS ON EVERY $100 VALUE.															
	No of white males.	No. of free negroes.	No. slaves.	Horses, mules, asses and jennets.		Pleasure carriages and other vehicles.		Cattle.		Sheep.		Hogs.		Watches.		Clocks.		Pianos and Harps.	
				No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1860, -																			
1861, -	452	3	113	986	$ 49050	25	$ 1570	2982	$ 25285	3853	$ 4145	4196	$ 5469	52	$ 822	191	$ 766	2	$ 280
Increase, -																			
Decrease, -																			

YEAR.	PERSONAL PROPERTY AND CAPITAL—Continued.									Fees of office received and salaries or other income.	Interest or profits from public bonds and toll bridges.			
	Value of gold and silver plate, &c.	Value of household and kitchen furniture and other articles not named and not exempt from taxation.	Am't of moneys, bonds and claims.	Am't of moneys, bonds and claims under control of court, &c.	Capital used in manufacturing, for which no license is required.	Capital of incorporated joint stock companies which declare no dividends.	Other personal property not named.	Fees of clerks and other officers which are solvent and not collected.	Total value of all personal property taxed at 40 cents on every $100 value.		Amount of interest on public bonds, taxed at 6¾ per cent.	Amount of dividends of banks not incorporated by Virginia, taxed at 6¾ per cent.	Am't of yearly rent of toll bridges, taxed at 6 per cent.	Total tax.
1860, -														
1861, -	$165	$20916	$41546	-	$615	-	$3771	-	$154400	-	-	-	-	$1118 10
Increase, -														
Decrease, -														

YEAR.	Number of suits, seals, deeds, probate of wills and letters of administration.								Licenses.		Total of all taxes on lands, personal property, licenses, suits and all other subjects named, except bank stock and other investments
	Suits.		Seals.		Deeds.		Wills and letters of administrat'n.				
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
1860,											

This county was formed at the last session of the general assembly, from parts of the counties of Wythe, Tazewell and Giles. The commissioners of the revenue for the counties of Wythe and Giles have returned the assessments for taxes on real and personal property within the limits of this county separately for their respective counties. The commissioner for Tazewell has returned the real estate separately, but has not distinguished between the personal property exclusively within the limits of this county and the county of Tazewell. The county was lately organized, and thus the books of the commissioners were received too late to insert this county in its proper alphabetical place.

General observations on the county tables.

In the valuation of real estate in each county, the census of 1860 included all real estate owned by each individual, whether such estate was within the county or in another county, or in another state, or even in a foreign country—the purpose of the census being to ascertain the value of all real estate owned by each citizen, no matter where such estate was located. The valuation of the commissioners of the revenue only applied to such lands and lots, with their improvements, as were within their respective districts. Hence, the great difference in the two valuations—as many citizens of a county might own large amounts of real estate without the district of the commissioner making assessments for taxation.

The same remark will apply to personal property, with this additional circumstance, namely, that in the valuation of personal property by the census, all slaves are included, whereas, in the lists of the commissioners of the revenue, slaves being taxed separately, are excluded from the valuation of personal property. In every comparison, therefore, of the valuation of personal property, by the census and by the commissioners of the revenue, the value of all slaves and the value of all personal property owned in other states or countries, should be added to the valuation of other personal property by the commissioners, in order to approximate the true difference between the two valuations. It is believed, however, that the difference is entirely too great to represent an efficient revenue system in the state.

In 1860 sheep and hogs were listed together, and in 1861 were separated.

It will be observed, by reference to the foregoing tables, and to the recapitulation following, that the aggregate value of property, real and personal, at the rate of tax prescribed by law, rarely produces the amount of tax extended by the several commissioners. This may arise from several causes. If the taxes exceed the rate on the value, it may generally be referred to the assessment of omitted taxes on the same subject of value for former years, or an error of the commissioner against the tax payer, which may be exonerated by order of court. If the taxes are less than the value would imply, it may arise from property of rail roads, churches, academies, free schools, and such like subjects, continued on the books as matters of value, which are exempt from taxation, or pay taxes in a different way, and, therefore, not extended into the tax column; or the error may be in consequence of the commissioner's failure to extend a sufficient amount of taxes on the value of the subjects; in which case, the omitted taxes are charged to the commissioner, and deducted from his compensation. The actual value assessed and the actual taxes extended are in all cases given, and it is not the result of inaccuracy in this office, if they do not agree. In respect to free negroes, the tables cannot prove themselves, because some of them, previous to the passage of the last tax act, were taxed $1 80, covering both a general revenue and colonization tax, and others were assessed at 80 cents only on account of the general revenue tax.

TABLE XIX.

Recapitulation of county tables, showing subjects and values for the year 1860—arranged according to districts.

TIDE WATER.

COUNTIES, &c.	Horses, mules, asses and jennets.		Average val. of horses, mules, asses and jennets.	Pleasure carriages and other vehicles.		Cattle.		Average val. of cattle.	Sheep and hogs.		Watches.		Clocks.		Pianos and Harps.	
	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alexandria,	590	46140	78 20	203	20923	786	10561 00	13 43	287	938	788	26514	689	2922 00	158	19150
Accomack,	2921	161689	55 35	1001	55161	10348	62912 00	6 08	17352	36279	386	9353	1006	1900 00	35	3520
Charles City,	1258	96855	71 91	226	14355	2546	25820 00	10 14	6060	11960	173	6425	53	365 00	31	3720
Caroline,	3552	253790	71 45	998	72288	8835	91090 00	10 31	15882	38167	601	22894	642	2813 00	88	17585
Chesterfield,	2771	231421	83 51	734	51538	4176	49753 00	11 91	13017	39843	631	22479	950	2818 00	109	15145
Essex,	1778	139252	78 32	483	31480	5516	57714 00	10 46	9846	25349	303	11645	387	1307 00	72	10185
Elizabeth City,	749	53845	71 88	181	10443	2278	21043 00	9 23	4422	7783	197	6832	226	855 00	42	5540
Fairfax,	3010	197850	65 73	514	29525	6820	98510 00	14 44	9878	22695	301	10735	601	1475 00	49	7440
Greenesville,	1183	88735	75 01	240	20620	4131	24397 00	5 91	11495	14090	128	6965	107	530 00	37	6060
Gloucester,	1454	103590	71 24	542	33220	5510	48915 00	8 87	11291	23185	225	8610	340	1026 00	53	7230
Hanover,	3356	269630	80 34	574	58587	7368	83220 00	11 29	13959	44959	341	18595	402	2519 00	70	12320
Henrico,	3329	299743	90 04	696	56525	3419	78845 00	23 06	6640	28643	695	37233	987	3915 00	216	29166
Isle of Wight,	1490	104900	70 40	483	26530	5834	39977 00	6 85	16422	29551	260	10123	368	1426 00	43	5900
James City,	890	79687	89 53	241	16315	2444	25204 00	10 31	4674	9778	223	8578	217	825 00	59	9435
King George,	1475	83666	56 72	266	17742	4074	32843 00	8 06	5626	10371	180	5959	203	982 00	34	4565
King William,	1808	127530	70 53	346	30825	3516	23875 00	6 79	7546	22210	202	9260	104	580 00	40	7145

King & Queen,	1760	108600	61 70	687	33240	6574	38066 00	5 79	12169	22146	305	9415	84	417 00	66	8875
Lancaster,	879	62790	71 42	303	18055	2198	21360 00	8 55	6159	13185	143	4515	193	1060 00	21	3745
Matthews,	707	53015	74 98	280	15054	2675	24373 00	9 11	5189	13465	135	4274	160	604 00	27	4135
Middlesex,	782	60820	77 77	302	17925	3009	27552 00	9 15	5841	10190	159	4768	228	574 00	11	1825
Nansemond,	1753	136375	77 79	589	32452	5101	34727 00	6 87	17620	31258	372	14796	338	1713 00	60	8010
New Kent,	1008	78910	78 28	221	14600	2386	21555 00	9 87	5027	10485	141	5695	75	460 00	24	4080
Norfolk city,	283	27210	96 14	303	16680	58	1657 00	28 57	30	163	1038	44770	935	4792 50	329	47360
Norfolk county,	2052	162215	79 05	457	32880	6450	46346 00	7 18	9843	21339	667	27345	460	2223 00	144	19865
Northumberland,	1049	64618	61 67	356	20676	4794	28970 00	6 04	7144	14764	155	5452	272	877 00	18	2775
Northampton,	1599	85703	53 59	531	24322	3813	17344 00	4 55	10380	15990	259	7521	273	466 00	22	1528
Petersburg,	629	70960	112 81	250	31305	253	6609 00	26 36	127	741	1319	55243	1012	4859 00	277	39285
Princess Anne,	1765	134291	76 14	470	21853	7328	48031 00	6 69	15136	28440	264	6833	464	1204 00	22	2519
Prince George,	1620	133522	82 42	357	28665	2887	33860 00	11 72	7692	17457	286	11156	242	1144 00	62	9005
Prince William,	2410	145104	60 33	307	18206	6914	89976 00	13 01	13153	30321	304	9306	704	2594 00	45	4385
Richmond city,	1087	112025	103 06	455	59584	324	11785 00	36 37	174	1166	2232	104436	1756	7523 00	631	92811
Richmond county,	962	53693	60 90	304	14636	2310	8167 00	3 53	5943	5017	132	3112	357	848 50	22	2780
Stafford,	1734	97521	56 24	197	14575	5020	48470 00	9 65	7171	15324	165	5949	392	1410 00	30	3295
Southampton,	2355	181663	77 14	562	36960	6808	48900 00	7 18	28049	52557	325	13906	284	1149 00	35	4775
Spotsylvania,	2580	176329	68 31	719	46351	6173	66506 00	10 77	10129	21655	705	26210	881	3310 00	131	18480
Surry,	1032	81755	79 22	290	16366	2540	19686 50	7 51	8046	13935	208	5861	225	839 50	25	3025
Sussex,	1870	165885	88 76	531	36880	5893	47931 00	8 13	16754	32598	293	12740	133	825 00	65	11020
Warwick,	381	27275	71 58	98	4505	1168	9698 00	8 30	3003	3771	47	1671	54	117 00	6	675
Westmoreland,	1419	78200	55 18	272	17970	5255	41675 00	7 93	7831	15575	128	4813	150	517 00	28	3847
York,	717	50665	70 66	186	8583	2984	22704 00	7 61	4525	8599	72	2375	145	362 00	10	1235
Total,	64047	$4687947	$70 32	16755	$1129400	170816	$1542087 50	$9 02	$361532	$765703	15488	$614362	17099	$66146 50	3247	$463521

PIEDMONT.

COUNTIES.	Horses, mules, asses and jennets.		Average val. of horses, mules, asses and jennets.	Pleasure carriages and other vehicles.		Cattle.		Average value of cattle.	Sheep and hogs.		Watches.		Clocks.		Pianos and Harps.	
	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	No.	Value.	No.	Value.
Albemarle,	6254	377794	60 41	727	64750	12943	164037	12 67	32253	67191	1085	40254 00	1267	5079 00	209	30675
Amelia,	2107	200700	95 25	402	45433	1752	61152	35 02	3402	22692	232	11935 00	266	1461 00	52	10320
Amherst,	2726	184 65	65 87	249	21865	6215	77475	12 46	7135	25230	266	11415 00	359	2180 00	45	6540
Appomattox,	1774	106482	60 02	332	23080	4727	46224	9 78	8839	14342	216	7684 00	356	969 00	22	3095
Bedford,	5513	366178	66 42	475	38375	14979	117442	7 84	24530	50631	567	20205 00	966	3310 00	77	12325
Brunswick,	2675	207235	77 47	588	49325	9852	69605	7 06	21787	31075	352	14980 00	310	1945 00	73	11065
Buckingham,	2941	192560	65 03	509	41456	7847	76912	9 80	15415	31103	390	17035 00	413	2156 00	93	12515
Campbell,	3526	240683	68 06	599	48342	7326	71051	9 69	12882	24348	884	40886 00	1065	4964 00	183	32670
Charlotte,	2902	233153	80 34	666	62553	7622	63618	8 35	19142	34190	464	17089 00	511	2113 00	74	14555
Culpeper,	3503	177 77	50 57	305	26135	11022	134679	12 22	22477	52883	312	10479 00	594	2638 00	81	11010
Cumberland,	2057	169039	82 46	433	45765	9849	47908	12 44	10349	28166	337	16700 00	342	1667 00	95	17175
Dinwiddie,	2118	174147	82 22	558	39710	7235	60095	8 30	14489	25311	365	14911 00	389	1691 00	71	10495
Fauquier,	6546	357088	54 55	469	42575	26342	437105	16 59	40753	92728	585	21837 00	1112	4637 00	144	20480
Franklin,	4122	257074	62 36	239	23059	13112	89241	6 80	25064	31467	274	11458 00	686	2229 00	10	1970
Fluvanna,	2107	164516	78 08	475	36785	4971	59951	12 06	7995	19215	258	9176 00	628	2813 00	46	7620
Greene,	1234	61540	49 07	82	5960	2473	23780	9 61	6288	10095	129	3060 00	221	1105 00	8	1115
Goochland,	2388	212870	89 13	37	34060	5145	66580	12 94	9767	24635	291	11270 00	401	2555 00	50	9975
Halifax,	5245	385360	73 47	1005	87305	13168	122048	9 26	25562	45140	794	30131 00	714	3434 00	111	18390
Henry,	2187	160377	73 33	347	27835	5782	52537	9 08	13922	23281	287	9215 00	533	2051 00	32	6300
Loudoun,	8292	515395	62 18	923	63246	22712	393904	17 34	29083	77692	819	26666 00	2136	11710 00	121	16220
Louisa,	3457	249410	72 14	691	59995	8484	107760	12 70	16833	36875	401	17905 00	506	3190 00	94	16100
Lunenburg,	2158	159251	73 79	465	39496	6796	54325	7 99	14782	24547	291	9876 00	391	1122 00	77	11845
Madison,	2521	141970	56 31	208	16772	6652	66875	10 05	14666	29762	250	8600 00	569	2203 00	37	7125
Mecklenburg,	3953	296885	74 92	680	62165	11219	71843	6 43	22119	32608	473	20630 00	395	2335 00	103	14685
Nelson,	2634	137323	52 13	239	18620	5130	51716	10 66	14813	23727	238	9054 00	462	1725 00	39	4985
Nottoway,	1604	136166	84 89	376	39860	4984	43238	8 67	10856	20472	285	13864 00	273	1697 00	51	7879
Orange,	2591	150328	50 26	576	25697	6599	90631	13 73	13459	30947	386	11876 00	549	1619 00	74	10400
Patrick,	1616	99510	60 45	109	9530	6169	46729	7 57	15028	20753	132	3759 00	484	2467 00	9	2340
Pittsylvania,	5543	379835	68 52	1015	92270	14605	115042	7 87	28504	39751	888	34319 50	1032	4959 50	119	22680
Prince Edward,	2115	164474	77 76	523	53614	3814	55843	14 52	10767	23052	488	21965 00	472	1894 00	104	15287
Powhatan,	1868	152735	81 76	420	32523	2860	42453	10 99	8702	19076	281	12172 00	330	1182 00	73	12120
Rappahannock,	2477	130010	50 47	147	14536	8382	110864	13 22	14192	34953	155	4207 00	475	1605 00	37	5345
Total,	103284	$6945239	$68 21	15006	$1293432	275758	$3095943	$11 22	537245	$1067941	13175	$516[illegible]3 50	19187	$86[illegible]08 50	2414	$282301

VALLEY.

COUNTIES.	Horses, mules, asses and jennets.		Average val. of horses, mules, asses and jennets.	Pleasure carriages and other vehicles.		Cattle.		Average val. of cattle.	Sheep and hogs.		Watches.		Clocks.		Pianos and Harps.	
	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	No.	Value.	No.	Value.
Alleghany,	1450	103755	71 55	88	6385	2861	34720	12 13	6760	17161	238	7028 00	349	2069 00	13	2355
Augusta,	9637	676375	70 18	1262	99480	22327	361976	16 22	30421	83413	1232	40664 00	1900	10078 00	142	23215
Bath,	1365	73603	53 92	86	6405	5113	74082	14 48	7989	12595	156	4242 00	366	1666 00	16	3100
Berkeley,	4118	182241	44 27	344	20239	6819	70917	10 40	17203	43441	548	11829 00	1387	3701 00	36	4170
Botetourt,	3117	206844	66 36	374	34929	7435	72060	9 82	14954	26960	412	13009 00	939	3177 00	42	7370
Clarke,	2901	164085	56 56	321	25480	5054	73940	14 63	14747	42988	286	10015 00	469	2723 00	67	7895
Craig,	1122	77196	68 80	50	3521	3444	36243	10 52	7168	10335	87	1639 00	295	1222 00	4	550
Frederick,	4769	290786	60 97	598	43063	9042	106464	11 81	19433	50250	702	21275 00	1642	6858 00	110	15430
Hampshire,	4888	251875	51 53	292	17877	13770	228923	16 62	26053	51946	464	9710 00	1347	3847 00	19	3205
Hardy,	3496	206040	58 95	160	14228	14145	273824	19 36	20635	43119	222	7590 00	538	4526 00	15	3045
Highland,	1942	76800	39 55	62	3334	4352	50929	11 47	16844	64305	113	1805 00	416	1144 00	7	1250
Jefferson,	4144	281302	67 88	460	42015	6742	107722	15 09	20986	74675	648	25211 00	1193	7326 00	105	16405
Morgan,	1068	55193	51 67	51	2490	2914	27533	9 45	5314	10025	243	3851 00	444	991 00	8	1265
Page,	2555	165897	64 93	215	17609	6074	73895	12 15	13335	27572	348	6529 00	909	3174 00	27	4328
Pendleton,	2704	142 85	52 78	38	2402	9940	146486	14 74	18807	25656	107	1862 00	550	2045 00	4	575
Roanoke,	2168	170730	78 75	269	24870	5080	50475	9 93	10850	22672	272	11500 00	511	2898 00	32	6305
Rockbridge,	5104	364974	71 51	593	53196	13355	156997	11 69	24509	47290	737	22271 00	1581	7516 00	92	14715
Rockingham,	7670	508543	66 30	680	47751	21473	318022	14 85	33840	85730	729	18605 50	2200	10390 50	44	8230
Shenandoah,	4627	249033	53 84	393	17753	11438	131777	11 51	19209	34595	599	11020 00	1763	5941 00	30	4390
Warren,	1770	102065	57 66	104	8520	5094	76 79	14 95	9629	22244	157	4725 00	444	1730 00	30	5420
Total,	70615	$4331771	$61 34	6370	$492407	176312	$2466684	$13 99	338386	$794912	8390	$234380 50	19243	$83022 50	843	$133218

SOUTHWEST.

COUNTIES.	Horses, mules, asses and jennets.		Average val. of horses, mules, asses and jennets.	Pleasure carriages and other vehicles.		Cattle.		Average value of cattle.	Sheep and hogs.		Watches.		Clocks.		Pianos and Harps.	
	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	No.	Value.	No	Value.
Bland.																
Boone,	726	41959	57 79	16	1141	4025	42758	10 62	8618	16015	80	2029	298	1960	1	300
Buchanan,	503	25169	50 04	–	–	3127	25066	8 01	6443	7748	15	271	74	362		
Carroll,	1351	73608	54 48	68	2986	5849	46201	7 89	19273	21951	140	2396	578	2383	2	125
Fayette,	1250	59925	47 94	43	3780	4740	46060	9 71	11130	12298	150	2825	176	2979	5	1100
Floyd,	1644	86681	52 84	58	3445	5962	47411	7 95	16519	18778	93	1780	474	1569	1	300
Grayson,	2130	102580	48 16	97	3680	7109	47165	6 63	21579	24100	93	1560	391	1906		
Greenbrier,	4498	307391	68 34	331	35027	14315	255643	17 85	22268	36491	534	17748	1277	8675	43	9630
Giles,	1954	112380	57 51	96	7055	6202	57349	9 24	15344	18337	161	3782	432	2178	16	2490
Lee,	3410	226094	66 33	66	4289	10084	82353	8 16	32780	54394	194	4039	528	2415	2	275
Logan,	906	54510	60 16	4	270	6422	64237	10 00	9455	12890	44	757	235	1691		
Mercer,	1525	84055	55 11	36	2120	5621	59070	10 51	17377	18975	116	2445	551	2920	3	450
Monroe,	4071	246510	60 55	174	13097	14563	189755	13 03	22214	35561	412	10762	1159	6011	19	4265
Montgomery,	2350	168815	71 83	220	20105	7616	90450	11 87	13441	24550	250	8145	473	2655	36	7370
McDowell,	227	10800	47 57	1	100	1186	9177	7 73	2547	2849	3	45	26	135		
Pulaski,	1503	105978	70 51	126	14029	6575	119431	18 16	12343	24264	185	5706	374	1811	18	3355
Raleigh,	711	34570	48 62	18	863	2834	27095	9 56	9116	9915	47	1239	266	1836	1	250
Russell,	3317	190018	57 28	65	5872	12513	120554	9 63	26701	37818	170	3954	476	2543		
Scott,	3333	194614	58 39	43	4405	10735	84178	7 83	34958	45522	203	4005	554	2442	4	985
Smyth,	3626	173765	47 92	76	6195	8205	81225	9 89	16215	24665	181	5020	568	3280	8	2020
Tazewell,	3300	182644	55 34	91	6412	13427	154126	11 47	26231	32647	152	4553	570	3065	5	1150
Washington,	5009	316222	63 13	195	21860	11982	120326	10 57	30882	42995	363	13790	1015	5485	39	7250
Wise,	798	44974	56 35	7	410	3698	31137	8 42	12463	17864	63	820	200	1109		
Wyoming,	449	24742	55 10	3	115	3345	33097	9 89	6099	7393	26	527	134	700		
Wythe,	3615	216599	59 91	181	19050	10570	110822	10 48	23473	40892	357	12962	899	4152	30	6227
Total,	51206	$3084803	$60 24	2015	$176326	180105	$1944066	$10 79	417269	$585852	4032	$111160	11728	$64262	233	$47542

NORTHWEST.

COUNTIES.	Horses, mules, asses and jennets.		Average val. of horses, mules, asses and jennets.	Pleasure carriages and other vehicles.		Cattle.		Average val. of cattle.	Sheep and hogs.		Watches.		Clocks.		Pianos and Harps.	
	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	No.	Value.	No.	Value.
Barbour,	2912	152106	52 23	53	3690	12841	162083	12 62	14975	15930	205	3208 00	751	2799 00	2	350
Braxton,	1245	58088	46 65	26	1793	4724	43223	9 15	10272	12952	70	1169 00	449	2656 00	2	170
Brooke,	1496	71556	47 83	105	4786	3056	33274	11 03	41527	64189	150	3606 00	636	1570 00	25	4225
Cabell,	1791	105215	58 74	137	8705	7005	82815	11 82	14083	19571	236	5251 00	772	3759 00	25	4917
Calhoun,	488	21195	43 43	2	90	1897	17940	9 45	3735	4345	22	375 00	94	550 00		
Clay,	287	13506	47 06	–	–	1364	13488	9 89	3524	4234	20	199 00	165	806 00	1	50
Doddridge,	1101	49252	44 73	30	1226	4418	47039	10 64	7455	9694	103	1841 00	389	1492 00	1	50
Gilmer,	812	41293	50 85	48	2190	3329	35836	10 76	6254	7835	98	1314 00	262	1043 00	1	200
Hancock,	1202	59875	49 81	130	6105	2684	27605	10 28	21079	32204	158	3520 00	506	1390 00	10	1550
Harrison,	4736	262946	55 52	236	15028	17524	265960	15 17	20845	34331	451	9781 00	1302	5645 00	13	2375
Jackson,	1972	103127	52 29	94	4000	5420	57960	10 69	12848	16951	251	4571 00	772	3125 00	2	125
Kanawha,	2208	116925	52 95	138	11760	8361	91604	10 95	15282	22740	349	14266 00	981	4798 00	64	10726
Lewis,	2199	119581	54 38	78	8048	8715	113990	13 08	13227	16461	201	4995 50	597	2354 25	11	1845
Marion,	3621	188795	52 13	106	5123	11461	139276	12 15	14655	27080	497	8681 00	1286	3749 00	17	2615
Marshall,	2548	127988	50 23	75	2908	7585	66958	8 82	18316	22258	262	3620 00	894	2575 00	16	1175
Mason,	2470	108135	43 77	91	7035	5942	79549	13 38	13654	21170	213	7691 00	711	2639 00	13	2445
Monongalia,	4710	250536	53 19	230	14906	13728	164780	12 00	17802	33454	422	8134 00	1451	4691 00	30	938
Nicholas,	1364	63978	46 90	35	1650	5523	61250	11 09	13932	13895	95	1167 00	567	3057 00	2	210
Ohio,	2086	90720	43 49	254	9820	3683	43953	11 90	34119	56312	345	12075 00	1017	5545 00	75	9650
Pleasants,	729	37555	51 51	10	383	2782	31293	11 24	5144	7990	62	1071 00	269	847 00	1	200
Preston,	3684	166194	45 11	102	5118	12551	127120	10 12	27009	32640	496	7265 00	1444	4842 00	8	1380
Pocahontas,	1865	102105	54 74	67	4410	8192	128981	15 74	15888	2.149	119	2273 00	418	1847 00		
Putnam,	1404	70232	50 02	76	4965	5399	56641	10 49	11100	13911	152	3488 00	525	2147 00	10	1925
Randolph,	1420	67127	47 27	80	4825	7738	108417	14 01	10785	10759	77	1277 00	378	1394 00		
Ritchie,	1559	76103	48 81	42	1738	5778	63958	11 06	11579	15251	150	2655 00	513	1838 00		
Roane,	1350	57910	42 82	17	725	4214	40441	9 59	9978	12794	76	1109 00	379	1710 00		
Taylor,	1833	86735	47 32	67	3190	6030	76017	12 60	8433	12525	234	5290 00	506	2565 00	12	1825
Tyler,	1878	91758	48 85	46	1843	6155	60040	9 75	12743	16239	151	1865 00	548	2444 00	3	370
Tucker,	459	20162	43 92	–	–	1754	22620	12 89	3159	3534	30	515 00	106	361 00		
Upshur,	1791	100912	56 34	74	4409	6634	99773	15 04	11693	14415	164	3198 00	484	1973 00	6	1425
Wayne,	1627	87795	53 96	28	1535	6301	71705	11 38	15958	22892	137	2734 00	480	2696 00	2	290
Webster,	174	6549	37 63	–	–	757	6922	9 14	1662	1904	3	22 00	56	245 00		
Wetzel,	1475	65999	44 74	8	385	4760	44250	9 29	9286	13152	92	1362 00	450	1521 00	1	50
Wirt,	758	33485	44 17	34	1390	2665	25872	9 71	6439	6481	64	1325 00	199	515 00		
Wood,	2454	127401	51 91	236	11473	7131	85064	11 92	13100	21292	530	13144 00	1197	4460 00	45	7448
Total,	63708	$ 3202842	$ 50 27	2755	$155552	218101	$ 2597697	$11 91	471540	$ 662537	6685	$144957 50	21557	$ 85648 25	398	$ 58529

RECAPITULATION OF DISTRICTS.

DISTRICTS.	Horses, mules, asses and jennets.		Average val. of horses, mules, asses and jennets.	Pleasure carriages and other vehicles.		Cattle.		Average value of cattle.	Sheep and hogs.		Watches.		Clocks.		Pianos and Harps.	
	No.	Value.		No.	Value.	No.	Value.		No.	Value.	No.	Value.	No.	Value.	No.	Value.
Tide Water, -	64047	4687947	70 32	16755	1129400	170816	1542087 50	9 02	361532	765703	15488	614362 00	17099	66146 50	3247	463521
Piedmont, -	103284	6945239	68 21	15006	1293432	275798	3095943 00	11 22	–	1067941	13175	514613 50	19187	86708 50	2414	382301
Valley, -	70615	4331771	61 34	6370	492407	176312	2466684 00	13 99	38386	794912	8390	234380 50	19243	83022 50	843	133218
Southwest, -	51206	3084803	60 24	2015	176326	180105	1944666 00	10 79	417269	585852	4032	111160 00	11728	64262 00	233	47542
Northwest, -	63708	3202842	50 27	2755	155552	218101	2597697 00	11 91	471540	662537	6685	144957 50	21557	85648 25	398	58529
Aggregates. -	352860	$ 22252602	$ 63 06	42901	$ 3247117	1021132	$ 11647077 50	$ 11 39	2125972	$ 3876945	47770	$ 1619473 50	88814	$ 385787 75	7135	$ 1085111

TABLE XIX—Continued—Recapitulation of county

TIDE

COUNTIES, &c.	Number of acres of land.	Value of land per acre, including buildings.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Fees of office and salaries or other income.	Total amount of interest on public bonds, taxed at 6¾ per cent.
Alexandria, -	18145	$35 28	$ 639506 48	$ 3607275 00	$ 816186 00	$130017	$ 23181 00
Accomack, -	236762	12 54	2968053 57	39850 00	1353505 00	7424	300 00
Charles City, -	112224	9 14	1025610 32	–	405600 00	6330	7453 00
Caroline, -	332475	10 23	3402667 03	40000 00	1460978 00	18415	843 00
Chesterfield, -	282060	12 72	3587178 00	871806 00	1098072 00	38945	–
Essex, -	165441	12 09	2000609 75	77650 00	1062457 62	24032	20205 00
Elizabeth City, -	35138	22 67	796616 62	245296 00	351365 00	8000	–
Fairfax, -	262419	16 65	4370060 00	44930 00	804195 00	21675	8518 00
Greenesville, -	184983	4 44	796612 00	24055 00	438350 00	450	–
Gloucester, -	134587	14 29	1924210 42	126 67	723846 00	2105	3570 00
Hanover, -	289011	10 94	3163883 17	41092 95	1408020 00	21251	8886 00
Henrico, -	160517	47 77	7668172 88	–	1425038 00	101893	38939 00
Isle of Wight, -	188413	6 86	1293752 42	86749 99	821558 00	7598	7596 00
James City,* -	92341	8 54	789024 61	308785 00	543817 00	31540	2892 00
King George, -	112878	13 64	1539815 28	5650 00	478874 00	4965	4057 00
King William, -	170085	9 49	1613712 67	–	423670 00	5620	–
King & Queen, -	198230	8 84	1752784 75	–	912999 00	1640	1917 00
Lancaster, -	81665	11 97	977843 75	–	313610 00	4250	–
Matthews, -	54488	14 00	762967 42	–	327884 00	1650	1000 00
Middlesex, -	82054	10 40	853560 39	13560 00	324513 00	3050	4762 00
Nansemond, -	255823	6 08	1555024 00	181055 00	1005005 00	11500	6314 00
New Kent, -	131466	7 04	926259 54	–	320945 00	400	5206 20
Norfolk city, -	–	–	–	5605640 50	1298477 50	–	78706 00
Norfolk county,† -	227103	10 38	2358562 17	2106430 00	886931 00	13325	6749 00
Northumberland,	120108	9 31	1217535 00	–	426450 00	650	–
Northampton, -	105191	13 33	1399412 98	–	680755 00	8471	60 00
Petersburg, -	–	–	–	6484967 00	2520019 00	–	80661 00
Princess Anne, -	153281	9 67	1492790 58	24765 00	562412 00	12306	–
Prince George, -	191126	10 16	1891602 19	1410 00	787372 00	8110	10099 00
Prince William, -	215044	11 72	2520211 45	103580 00	615710 00	12960	1474 80
Richmond city, -	–	–	–	18542307 00	4073365 00	–	131488 07
Richmond county,	119978	8 84	1051725 18	–	361865 61	2850	–
Stafford, -	168698	9 06	1627611 00	75335 00	478025 50	4050	17211 00
Southampton, -	262032	5 81	1521533 20	15200 00	1347193 00	7100	3882 00
Spotsylvania, -	257287	9 25	2380733 33	1305671 00	1764799 00	40425	52378 90
Surry, -	158867	5 48	871714 95	895 00	348872 99	4673	3592 06
Sussex, -	295289	3 53	1042099 95	–	801725 00	3500	–
Warwick, -	42453	10 68	453529 10	–	80085 00	1120	–
Westmoreland, -	146477	9 28	13[illegible] 57	3000 00	347612 00	9055	–
York, -	73972	11 86	8770[illegible] 11	20497 75	215671 00	2500	–
Total, -	6118111	10 86	66474123 83	39877579 86	34417828 22	583845	531871 03

* The city of Williamsburg is included in James City county.

tables, showing subjects and values for the year 1860.

WATER.

Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.	Total taxes arising from all licenses granted during the year.	Total of all taxes arising from suits, seals, deeds, probate of wills and letters of administration.	Aggregate taxes on all subjects named in this table.
			Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed $1 20.				
$ 9673 45	-	-	2110	194	709	$ 27309 67	$ 17723 86	$1030 00	$ 46063 53
-	-	-	2418	894	2645	23660 64	6342 27	749 50	30752 41
-	-	$ 75 00	451	203	1783	9175 13	1392 94	241 50	10809 57
282 00	-	-	1587	216	6029	28793 60	3094 01	474 00	32361 61
-	-	-	1916	118	4733	31319 52	5029 52	713 00	37062 04
146 85	-	100 00	731	127	3921	19679 16	2458 84	306 00	22444 00
985 00	-	500 00	466	36	1273	7548 55	2919 44	299 50	10767 49
150 00	-	-	1924	116	1607	25441 36	2733 90	798 50	28973 76
-	-	-	381	25	2213	7973 22	589 17	102 00	8664 39
-	-	-	917	88	3038	15399 67	3524 44	441 00	19365 11
-	-	600 00	1573	41	4184	26644 27	2926 42	490 00	30060 69
110 00	-	5000 00	2463	157	4462	47553 61	5470 88	1337 50	54361 99
-	-	750 00	1076	261	2077	13262 03	2927 17	311 00	16500 20
-	-	-	422	176	1546	9718 88	2174 13	428 50	12321 51
-	-	-	525	47	2066	11392 17	971 99	150 00	12514 16
-	-	1350 00	557	68	2916	12741 27	1586 65	192 00	14519 92
-	-	975 00	905	113	3288	15740 09	1930 31	239 50	17909 90
-	-	-	433	57	1605	7571 76	1426 64	141 00	9139 40
-	-	-	722	21	1507	6841 69	2053 02	226 50	9121 21
-	-	-	501	43	1526	7430 07	1100 58	150 00	8680 65
-	-	350 00	1152	654	2571	16475 66	3970 92	1000 00	21446 58
-	-	100 00	488	76	1780	8002 41	1090 33	229 00	9321 74
11005 00	-	2000 00	1701	62	1997	40221 09	34395 20	838 50	75454 79
4751 00	-	10580 00	2833	244	3524	30400 47	13227 50	1175 00	44802 97
-	-	-	733	38	1733	9321 05	1304 33	170 00	10795 38
1920 00	-	-	649	179	2213	12022 70	2604 47	357 00	14984 17
1200 00	-	-	2285	789	3538	55117 99	39497 59	1097 00	95712 58
-	-	100 00	994	56	1818	11550 53	641 35	290 00	12481 88
-	-	-	700	139	2894	15762 92	984 84	211 00	16958 76
-	-	300 00	1314	92	1269	15906 01	2542 12	586 00	19034 13
58152 36	-	-	4102	194	7639	122869 53	111396 49	3127 50	237393 52
-	-	125 00	731	125	1373	8034 95	1355 10	213 50	9603 55
-	-	1200 00	1100	57	1575	12915 19	1193 75	239 00	14347 94
-	-	175 00	1243	339	3174	17523 83	1947 74	525 50	19997 07
-	-	600 00	1640	110	4106	32372 73	10406 27	385 00	43164 00
-	-	-	517	213	1552	7629 22	1973 00	173 00	9775 23
-	-	-	729	137	3604	12551 11	1320 57	167 50	14039 18
-	-	-	158	8	602	3007 76	629 41	44 50	3681 67
-	-	415 00	735	185	2088	11501 29	2011 35	298 50	13811 14
-	-	-	517	162	999	6373 23	1082 59	82 50	7538 32
88375 66	-	25295 00	46345	6860	103977	804756 05	301951 10	20031 00	1196738 14

† The city of Portsmouth is included in Norfolk county.

PIED-

COUNTIES.	Number of acres of land.	Value of land per acre, including buildings.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Fees of office and salaries or other income.	Total amount of interest on public bonds, taxed at 6¾ per cent.
Albemarle, -	462005	$15 18	$ 7013428 77	$ 452547 00	$ 2716944 00	$123354	$ 44505 00
Amelia, -	225505	9 81	2212650 00	–	979016 00	27000	8733 00
Amherst, -	307603	7 32	2253377 00	19063 00	761320 00	5850	3689 00
Appomattox, -	210610	7 08	1492235 00	18755 00	661245 00	12619	1681 00
Bedford, -	508934	9 73	4804192 72	110985 00	2115884 00	4880	3749 00
Brunswick, -	355046	4 38	1554511 26	22300 00	1412920 00	10165	4818 00
Buckingham, -	373089	6 34	2366705 79	76501 00	943428 00	10860	10200 00
Campbell, -	320297	11 09	3553382 75	2364739 00	2436766 00	153604	195563 00
Charlotte, -	301688	11 19	3377079 47	–	1562782 00	25446	13891 00
Culpeper, -	233328	13 27	3095405 10	173487 49	928245 00	14595	3966 00
Cumberland, -	180148	11 75	2116963 33	15660 00	937357 00	37050	–
Dinwiddie, -	329793	7 81	2572589 11	–	804161 00	13015	1100 00
Fauquier, -	402970	21 80	8805927 00	456113 00	2578876 00	7561	–
Franklin, -	439194	5 55	2438079 82	21533 00	1237755 00	9159	–
Fluvanna, -	181043	11 67	2113382 00	38468 00	801182 00	2327	–
Greene, -	106390	8 57	911988 18	43345 00	371965 00	1540	–
Goochland, -	175800	14 94	2626997 95	–	882985 00	12225	9250 00
Halifax, -	516192	10 04	5180704 10	21893 50	2636968 00	–	23823 00
Henry, -	241768	7 32	1770920 67	25318 00	845159 00	6827	–
Loudoun, -	324963	34 50	11214532 00	433401 00	3590444 00	21342	12962 00
Louisa, -	317612	11 09	3522707 21	–	1618875 00	17475	16618 00
Lunenburg, -	233759	6 75	1587492 42	8200 00	926401 00	1790	1357 00
Madison, -	227027	9 13	2072406 98	79550 00	1156079 00	8403	1059 00
Mecklenburg, -	407703	8 10	3300682 37	257211 50	1553038 00	29110	1599 00
Nelson, -	279330	9 67	2644638 16	59160 00	569377 00	2293	435 00
Nottoway, -	186863	11 40	2130397 23	–	854721 00	13438	6126 00
Orange, -	214937	12 01	2682210 00	84075 00	779770 00	4638	5831 00
Patrick, -	482305	2 44	1177280 00	28527 00	527418 00	4659	–
Pittsylvania,* -	622558	7 56	4703671 25	732428 00	2373027 00	17160	981 00
Prince Edward, -	221909	9 05	2007423 20	277632 75	1035329 00	35730	3845 00
Powhatan, -	163226	11 85	1934721 73	18444 00	789892 00	8110	3302 00
Rappahannock, -	164773	15 92	2624240 14	78187 25	566869 00	802	–
	9749368	10 58	102862922 71	5917524 49	41956198 00	643027	379083 00

* The town of Danville is included in Pittsylvania county.

MONT.

Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.	Total taxes arising from all licenses granted during the year.	Total of all taxes arising from suits, seals, deeds, probate of wills and letters of administration.	Aggregate taxes on all subjects named in this table.
			Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed $1 20.				
$18879 00	-	$ 300 00	2680	130	7469	$ 58387 60	$10274 18	$ 630 50	$ 69292 23
-	-	-	677	63	4269	19343 89	1666 16	273 50	21283 55
-	-	-	1699	70	3211	17790 50	2230 18	386 00	20406 68
15 00	-	-	926	28	2414	12687 70	1956 98	263 00	14907 68
963 00	-	-	3014	88	5303	37444 38	4334 39	785 00	42563 77
-	$188 28	-	1140	116	5209	19923 11	2060 22	320 00	22303 33
-	-	250 00	1379	60	4827	21468 61	3162 64	642 50	25273 75
40346 00	-	3813 00	2931	137	6754	62645 42	23048 19	417 00	86110 61
-	455 17	-	1054	46	5189	29044 23	2951 68	413 00	32408 91
-	-	-	1133	74	3245	22157 33	4028 83	591 50	26777 66
75 00	-	-	699	86	3899	18054 72	1832 82	338 00	20225 54
-	-	-	1037	108	3918	18878 34	737 31	458 00	20073 65
60 00	-	-	2272	128	5025	55570 44	5677 20	1036 50	62284 14
-	-	-	2737	22	3330	21034 02	2230 92	732 50	23997 44
-	-	300 00	1123	63	2877	16116 42	2190 56	348 50	18955 48
-	-	-	631	2	981	7004 71	660 67	148 00	7813 38
-	-	-	868	125	3507	20008 37	2162 05	332 50	22502 92
500 00	-	2571 00	2477	130	8696	46423 81	4472 11	737 00	51632 92
-	-	-	1457	16	2678	15181 51	1487 42	660 00	17328 93
296 40	116 09	-	3150	188	3065	68775 19	6636 40	1037 50	76449 09
-	-	-	1436	44	5429	29614 30	2814 51	371 00	32799 81
-	-	-	946	41	4163	16032 78	1430 18	317 00	17779 96
-	-	-	992	14	2408	17166 77	1659 42	305 50	19131 69
-	-	1210 00	1595	213	7392	31539 73	4211 92	620 50	36372 15
450 00	-	-	1209	18	3215	18033 96	2559 48	636 50	21229 94
-	-	-	530	27	3856	17313 00	1138 07	162 00	18613 07
-	1223 00	-	1008	38	3309	20661 64	3006 10	354 00	24021 74
-	-	-	1344	9	1026	9308 11	1080 69	329 50	10718 30
-	-	3600 00	3557	100	8180	44953 99	9936 00	1295 50	56185 49
1638 00	-	-	1007	105	4352	20313 18	4999 70	448 00	25760 88
-	-	75 00	577	126	3177	17799 76	1162 99	335 00	19297 75
-	-	-	1080	46	1721	16053 74	2228 50	256 50	18538 74
63222 40	1982 54	12119 00	48365	2461	134424	847031 26	120028 47	15981 50	983041 23

VAL-

COUNTIES.	Number of acres of land.	Value of land per acre, including buildings.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Fees of office and salaries or other income.	Total amount of interest on public bonds, taxed at 6¾ per cent.
Alleghany,	420120	$ 1 96	$ 822683 79	$ 53964 50	$ 355465 00	$ 20850	$ 6260 00
Augusta,	719278	13 15	9459751 00	914327 00	3390421 00	53328	12315 00
Bath,	500876	2 06	1033804 34	2050 00	425836 00	2875	–
Berkeley,	198820	23 38	4647924 61	573572 00	797998 00	2780	300 00
Botetourt,	281175	10 15	2853041 00	212001 00	1044030 00	12514	5027 84
Clarke,	112577	34 18	3762781 75	84975 00	748762 00	2410	1122 00
Craig,	235768	3 64	859304 93	21623 00	262376 00	–	–
Frederick,	263524	17 00	4480995 00	1247040 00	1754088 00	41406	4942 80
Hampshire,	617849	5 94	3669538 86	288904 00	1082218 00	13852	355 50
Hardy,	670735	4 23	2839549 30	106760 00	942419 00	4310	1363 00
Highland,	215373	6 00	1293683 14	14320 00	314790 00	1200	–
Jefferson,	119186	48 63	5827911 60	958186 00	1910687 00	18161	6204 00
Morgan,	156780	4 18	655128 46	86427 00	186232 00	–	–
Page,	207239	9 90	2052551 93	80925 00	867587 00	5879	335 00
Pendleton,	457968	2 34	1071627 77	28610 00	523324 00	1775	30 00
Roanoke,	195274	14 73	2869349 45	124560 00	879608 00	16975	1803 00
Rockbridge,	438860	10 94	4802168 46	467677 32	1991103 00	7125	7920 71
Rockingham,	568181	14 00	7948410 25	427939 50	2857817 00	31290	792 00
Shenandoah,	339281	12 31	4175767 59	329859 94	1408912 00	4425	330 00
Warren,	142632	14 05	2004272 76	80025 00	548143 00	5640	–
Total,	6861496	9 78	67130275 99	6103746 26	22289816 00	246795	49100 85

LEY.

Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.	Total taxes arising from all licenses granted during the year.	Total of all taxes arising from suits, seals, deeds, probate of wills and letters of administration.	Aggregate taxes on all subjects named in this table.
			Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed at $1 20.				
-	-	$ 400 00	1249	10	589	$ 7367 03	$ 1868 41	$ 376 00	$ 9611 44
$ 85 00	-	-	4410	78	2967	63916 80	11148 56	1357 50	76422 86
-	-	-	603	18	475	6944 71	1434 32	265 00	8644 03
-	-	-	1901	31	911	26917 45	4161 78	737 50	31819 73
1731 69	-	819 90	1650	67	1728	20709 74	2708 28	498 00	23916 02
36 00	-	450 00	760	14	1834	21386 10	1258 24	549 50	24193 84
-	-	-	626	3	215	5372 18	468 93	180 00	6021 11
2513 00	-	-	2591	197	1174	34890 03	7221 65	566 50	42678 18
-	-	-	2635	28	729	22620 83	3663 12	572 50	26856 45
6 00	-	-	1655	46	645	17845 05	1775 85	365 50	19986 40
-	-	-	825	5	208	7425 50	787 91	260 50	8473 91
-	-	-	1969	76	2256	39804 63	6683 96	775 00	47263 59
-	-	150 00	773	4	60	4418 01	1432 97	261 00	6111 98
-	-	10 00	1361	59	495	13866 56	1307 67	318 00	15492 23
-	-	-	1168	12	138	7642 99	714 00	232 00	8588 99
-	-	-	1156	32	1603	18704 64	2527 57	349 00	21581 21
117 00	-	500 00	2591	85	2328	35451 51	5678 42	670 00	41799 93
-	-	-	3954	101	1268	50357 44	5758 87	1037 50	57153 81
-	-	-	2783	57	484	26657 00	4069 23	662 50	31388 73
-	-	-	879	57	804	12356 82	1548 28	335 50	14240 60
4488 69	-	2329 90	35539	980	20911	444655 02	66221 02	10369 00	521245 05

SOUTH-

COUNTIES.	Number of acres of land.	Value of land per acre, including buildings.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Fees of office and salaries or other income.	Total amount of interest on public bonds, taxed at 63 per cent.
Bland *							
Boone, -	446234	$ 1 30	$ 501364 79	–	$ 187680 00	$ 2815	–
Buchanan, -	355299	40	140950 75	–	81548 00	–	–
Carroll, -	857287	1 97	1691445 43	$ 17250 00	291606 87	1800	$ 30 00
Fayette, -	605153	1 51	909019 26	–	219158 00	1020	–
Floyd, -	219813	3 85	855542 39	35256 00	305154 00	3901	–
Grayson, -	538933	1 89	1017767 10	18885 00	279337 00	1300	–
Greenbrier, -	844920	3 88	3283006 32	228286 00	1809005 00	20162	6410 84
Giles, -	268538	4 31	1157861 84	46762 50	390735 00	1400	–
Lee, -	371165	4 54	1684706 13	16000 00	699153 00	2320	–
Logan, -	1393851	27	377750 94	10900 00	239785 00	–	–
Mercer, -	324288	2 05	664431 56	14825 00	279050 00	1500	–
Monroe, -	405301	8 08	3273160 49	111309 50	1408522 00	12488	–
Montgomery, -	275343	9 30	2560685 43	158733 00	753910 00	9100	360 00
McDowell, -	1463611	11	159686 75	–	31138 00	–	–
Pulaski, -	198305	8 91	1766747 76	21500 00	765562 00	5000	–
Raleigh, -	490920	10 40	510538 00	10714 00	125355 00	1000	–
Russell, -	331735	4 51	1497617 59	37300 00	628823 00	700	–
Scott, -	451070	2 76	1245820 05	15250 00	668486 00	2291	–
Smyth, -	375114	6 14	2301840 07	48920 00	562340 00	6835	–
Tazewell, -	615796	3 22	1982151 04	58671 00	566828 00	6911	–
Washington, -	375438	10 73	4027080 96	368340 00	1290488 00	26352	–
Wise, -	842057	19	393136 41	–	148505 00	1475	–
Wyoming, -	611654	46	286020 30	6101 00	121083 00	506	–
Wythe, -	791685	3 90	3086752 79	267749 77	1143261 00	24515	–
Total, -	13453510	2 62	35375084 15	1492752 77	12936512 87	133391	6800 84

* New county.

WEST.

Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.	Total taxes arising from all licenses granted during the year.	Total of all taxes arising from suits, seals, deeds, probate of wills and letters of administration.	Aggregate taxes on all subjects named in this table.
			Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed at $1 20.				
-	-	-	846	-	86	$ 3577 79	$ 733 67	$ 170 50	$ 4481 96
-	-	-	477	1	14	1289 07	299 15	71 50	1659 72
-	-	-	1465	1	144	9364 72	967 00	512 00	10843 72
-	-	-	1115	-	127	5609 23	759 28	273 50	6642 01
-	-	-	1351	2	224	6276 04	835 99	519 50	7631 53
-	-	-	1385	5	280	6747 27	914 20	318 50	7979 97
$ 36 48	-	-	2240	38	996	25160 25	5108 77	594 00	30863 02
-	-	$ 525 00	1174	12	444	7911 28	1194 23	305 00	9410 51
-	-	-	1894	6	486	11776 26	1555 84	336 00	13668 10
-	-	-	824	-	70	3261 77	978 69	204 50	4444 96
-	-	-	1182	3	192	5029 39	567 91	339 50	5936 80
-	-	100 00	1957	6	611	21662 11	3247 21	434 00	25343 32
-	-	-	1558	25	1141	16719 93	3928 38	584 54	21232 85
-	-	-	270	-	-	983 65	187 16	30 00	1200 81
-	-	250 00	741	6	918	11998 90	1553 04	180 00	13731 94
-	-	-	641	1	28	3143 99	577 82	257 50	3979 31
-	-	-	1515	9	516	10647 27	577 82	280 50	11505 59
-	-	300 00	2080	5	324	9783 54	1408 44	392 50	11584 48
-	-	-	1361	7	508	13244 36	1590 01	1075 00	15909 37
-	-	-	1719	8	676	12804 70	1937 80	560 00	15302 50
-	-	-	2602	25	1319	27707 11	4423 80	806 50	32937 41
-	-	-	747	1	34	2865 30	454 99	203 00	3523 29
-	-	-	455	-	36	2065 49	145 00	94 50	2304 99
-	-	550 00	1997	22	1116	21395 45	3245 79	643 50	25284 74
36 48	-	1725 00	31596	183	10290	241024 87	37192 00	9186 04	287402 91

NORTH-

COUNTIES.	Number of acres of land.	Value of land per acre, including buildings.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Fees of office and salaries or other income.	Total amount of interest on public bonds, taxed at 63 per cent.
Barbour, -	285078	$ 4 88	$1391567 10	$ 36785 00	$ 516950 00	$ 4488	–
Braxton, -	936322	97	910007 50	21709 00	289434 00	925	–
Brooke, -	57313	17 71	1014145 13	1606 30	407487 00	1900	–
Cabell, -	761880	2 39	1898016 29	119925 00	605462 00	3900	–
Calhoun, -	220515	1 45	319581 19	380 00	55955 00	400	–
Clay, -	370378	70	257179 12	1623 25	52440 00	515	–
Doddridge, -	346184	2 15	741240 69	17730 00	165220 00	2362	–
Gilmer, -	523226	1 44	756436 25	21096 25	161522 00	1601	–
Hancock, -	51818	17 35	898862 79	63607 50	262221 00	350	–
Harrison, -	288122	12 32	3548379 13	293290 00	1083482 00	5757	$1494 00
Jackson, -	591313	2 57	1522922 50	82085 00	294986 00	4417	–
Kanawha, -	1000163	3 44	3441079 17	362280 00	720969 00	27881	–
Lewis, -	413751	3 18	1315994 72	108849 00	432826 51	4850	–
Marion, -	246329	10 12	2494105 68	227067 88	717028 00	14980	120 00
Marshall, -	196790	11 43	2248719 46	173375 40	340471 00	3758	–
Mason, -	312905	7 97	2494659 51	262499 66	548385 00	22700	–
Monongalia, -	249737	11 12	2786646 27	251405 75	1067084 00	7750	–
Nicholas, -	584395	1 43	835746 77	14935 00	264084 00	1586	–
Ohio, -	65091	25 57	1664575 00	3356774 00	817560 00	75140	465 00
Pleasants, -	86043	6 58	566214 66	18230 00	129035 00	800	–
Preston, -	432843	3 62	1564571 73	107195 00	679170 00	2460	120 00
Pocahontas, -	729885	1 61	1175439 53	8875 00	436121 00	1900	45 00
Putnam, -	293331	3 46	1014682 67	61399 00	299725 00	500	200 00
Randolph, -	2037392	66	1337595 55	26995 00	306617 00	1561	–
Ritchie, -	494712	2 67	1302536 69	19606 00	261832 00	2726	–
Roane, -	331950	1 78	593097 51	13120 00	158731 00	2130	–
Taylor, -	104653	10 52	1101073 27	155415 00	361874 00	800	–
Tyler, -	220849	3 84	848544 39	65958 00	308536 00	918	–
Tucker, -	330227	1 12	371080 75	–	77679 00	698	–
Upshur, -	657017	1 96	1285294 17	47870 00	401914 00	2202	–
Wayne, -	315476	3 17	1000468 76	26975 00	363127 00	795	–
Webster, -	114476	73	83401 77	–	21554 00	–	–
Wetzel, -	245508	3 40	835125 00	31075 00	190611 00	405	–
Wirt, -	224897	2 15	483532 68	31695 00	110893 00	1470	–
Wood, -	262976	7 19	1889789 71	689057 00	683030 00	15425	1476 00
Total, -	14383545	3 20	45992613 11	6720488 99	13594015 51	220050	3920 00

WEST.

Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.	Total taxes arising from all licenses granted during the year.	Total of all taxes arising from suits, seals, deeds, probate of wills and letters of administration.	Aggregate taxes on all subjects named in this table.
			Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed at $1 20.				
–	–	$ 20 00	1762	50	68	$ 9409 90	$1283 96	$ 709 00	$11402 86
–	–	–	1007	1	54	5779 92	668 48	520 50	6968 90
–	–	250 00	1023	9	5	7288 14	1481 20	343 00	9112 34
–	–	900 00	1490	5	216	12074 84	1955 68	303 00	14333 52
–	–	–	420	–	6	1848 92	141 08	115 50	2105 50
–	–	–	314	–	12	1589 18	170 14	61 50	1820 82
–	–	–	935	1	17	4508 11	942 61	315 00	5765 72
–	–	–	644	2	21	4311 28	397 50	167 00	4875 78
–	–	100 00	884	–	1	5360 57	471 00	237 00	6068 57
–	–	–	2668	1	292	22476 14	3774 58	866 50	27117 22
–	–	–	1545	–	42	8969 59	1789 32	599 00	11357 91
$ 790 00	–	1750 00	2572	24	1238	23388 82	4015 14	488 50	26922 46
–	–	–	1454	2	103	8832 50	2638 47	534 00	12004 97
–	–	–	2422	–	46	16005 57	3303 23	677 00	19985 80
–	–	325 00	2187	5	20	12895 45	2164 88	597 00	15657 33
–	–	230 00	1595	9	200	16626 48	3140 24	490 50	20257 22
–	–	1200 00	2415	5	69	18656 37	2962 79	481 00	22100 16
–	–	50 00	962	2	85	5382 54	702 05	72 00	6156 59
10010 00	–	11733 00	4116	16	23	28992 27	18537 52	1180 50	48710 29
–	–	–	551	3	7	3322 96	464 00	194 50	3981 46
–	–	–	2585	1	41	11594 55	2772 81	711 00	15081 36
–	–	–	823	6	148	7353 24	815 15	212 50	8380 89
–	–	230 00	1179	2	353	6915 54	1221 56	328 00	8465 10
–	–	–	940	1	107	7525 80	741 00	270 50	8537 30
–	–	–	1176	–	12	7431 06	988 45	359 00	8778 51
–	–	–	1010	–	35	3911 08	644 38	375 00	4930 46
–	–	–	1394	12	68	7705 60	2290 73	534 00	10530 33
–	–	30 00	1212	1	7	5858 06	1128 37	227 50	7213 93
–	–	–	255	4	17	2038 24	126 00	73 50	2237 74
–	–	–	1271	2	97	8141 72	1221 49	296 50	9660 71
–	–	250 00	1274	1	74	7035 71	726 68	394 00	8156 39
–	–	–	138	–	–	530 35	–	4 00	534 35
–	–	25 00	1235	1	8	5259 15	970 29	223 50	6452 94
–	–	–	729	–	17	3124 95	535 57	253 00	3913 52
–	–	1152 50	2639	15	82	15706 87	5589 30	818 50	22114 67
10800 00	–	18245 50	48823	181	3591	316851 47	70807 65	14035 50	401694 63

RECAPITULATION

DISTRICTS.	Number of acres of land.	Value of land per acre, including buildings.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Fees of office and salaries or other income.	Total amount of interest on public bonds, taxed at 6¾ per cent.
Tide Water, -	6118111	$10 86	$ 66474123 83	$ 39877579 86	$ 34417828 22	$ 583845	$ 531871 03
Piedmont, -	9719368	10 58	102862922 71	5917524 49	41956198 00	643027	379083 00
Valley, -	6861496	9 78	67130275 99	6103746 26	22289816 00	246795	49100 85
Southwest, -	13453510	2 62	35375084 15	1492752 77	12936512 87	133391	6800 84
Northwest, -	14383545	3 20	45992613 11	6720488 99	13594015 51	220050	3920 00
Total,	50536030	3 32	167835019 80	60112092 37	125194370 60	1827108	970775 72

OF DISTRICTS.

Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.	Total taxes arising from all licenses granted during the year.	Total of all taxes arising from suits, seals, deeds, probate of wills and letters of administration.	Aggregate taxes on all subjects named in this table.
			Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed at $1 20.				
$ 88375 66	-	$ 25295 00	46345	6860	103977	$ 804756 03	$ 301951 10	$ 20031 00	1126738 14
63222 40	$1982 54	12119 00	48365	2461	134424	847031 26	120028 47	15981 50	983041 23
4488 69	- -	2329 90	35539	980	20911	444655 02	66221 02	10369 00	521245 05
36 48	- -	1725 00	31596	183	10290	241024 87	37192 00	9186 04	287402 91
10800 00	-	18245 50	48823	181	3591	316851 47	70807 65	14035 50	401694 63
166923 23	1982 54	59714 40	210668	10665	273193	2654318 67	596200 26	69603 04	3320121 97

TABLE XX.

Recapitulation of county tables, showing subjects and values for the year 1861—*arranged according to districts.*

TIDE WATER.

COUNTIES, &c.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cents on every $100 value.	Salaries or income.	Total amount of interest on public bonds, taxed at 6⅔ per cent.	Dividends on stocks of banks incorporated by states other than the state of Va., and on shares of incorpor'd companies where the same is not required to be paid by such company.	Total amount of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, toll bridges and ferries, white persons, free negroes and slaves.
								Total No. of white males taxed at 80 cents.	Total No. of free negroes.	Total No. of slaves of both sexes taxed at $1 20.	
Alexandria.*											
Accomack,	$ 2966169 01	$ 39850 00	$1354953 00	$ 3582	$ 240 00	–	–	2473	744	2739	$ 23246 17
Charles City,	1030418 73	–	434720 00	–	7300 00	–	–	462	205	1877	9135 58
Caroline,	3406599 54	40750 00	1490234 00	500	207 00	$145 00	$ 150 00	1594	236	6074	28613 58
Chesterfield,	3558275 00	904584 00	1077368 00	12695	3253 00	–	–	1845	98	4629	29617 99
Essex,	2010960 98	83400 00	1005861 00	125	13453 00	600 00	100 00	740	128	3873	19144 00
Elizabeth City.*											
Fairfax,	4980987 73	47375 00	899020 00	78	5855 70	–	–	1997	116	1611	24926 53
Greenesville,	797456 08	24055 00	465920 00	250							
Gloucester,	1936115 21	126 67	653340 00	–	3819 00	–	–	891	93	3053	15063 23
Hanover,	3184076 16	46243 04	1328990 00	7750	9412 00	–	600 00	1570	47	5115	26412 91
Henrico,	5498419 21	2440341 65	1377853 00	32108	32650 68	186 00	4000 00	2664	148	4494	46896 83
Isle of Wight,	1315099 32	85449 99	867977 00	1050	10168 00	–	750 00	1110	267	2148	13531 10
James City,	793978 00	308574 98	557440 00	7689	3748 00	1272 00	–	437	187	1572	9440 91
King George,	1538814 85	5650 00	513311 00	–	7280 00	–	–	549	50	1984	11607 11
King William,	1731536 10	–	441115 00	200	–	–	–	601	70	3248	13295 64

King & Queen, -	1762447 25	-	937602 00	889	1452 00	-	875 00	909	129	3406	15924 62
Lancaster, -	981659 00	-	306475 00	1660	-	-	-	451	56	1583	7484 48
Matthews, -	776497 92	-	343250 00	-	800 00	-	-	758	27	1479	6933 45
Middlesex, -	854876 58	13960 00	347625 00	1833	1602 00	-	222 00	531	45	1559	7344 49
Nansemond, -	1586448 08	183665 00	1036998 00	2150	3694 05	2634 15	350 00	1217	564	2677	16345 87
New Kent, -	917657 40	-	316990 00	-	5671 00	-	100 00	514	81	1808	7974 63
Norfolk City.*											
Norfolk County, -	2829681 83	89001 00	619528 00	6210	961 28	-	1270 00	1262	217	2751	18840 49
Northumberland, -	1221933 00	-	417340 00	-	-	-	-	736	31	1823	9391 32
Northampton, -	1397328 00	-	-	430	144 00	-	-	683	180	2250	11693 13
Petersburg, -	-	6765637 00	2754673 00	110167	85893 00	3228 00	-	2003	809	3453	51131 71
Princess Anne, -	1506534 27	24765 00	563823 00	-	-	-	-	1023	45	1878	11545 31
Prince George, -	1891191 85	1450 00	895394 00	-	10121 00	-	-	723	140	2926	16060 10
Prince William, -	2524276 00	105135 00	578707 00	3950	1584 00	-	-	1311	97	1243	15679 24
Richmond City, -	-	19277091 00	4274884 00	277378	180013 00	2176 00	-	4266	190	6526	120430 25
Richmond County,	1052597 92	-	336457 00	400	600 00	-	550 00	723	122	1384	8030 24
Stafford, -	1636247 00	75335 00	441672 50	2000	19009 00	-	1200 00	1118	63	1545	12782 60
Southampton, -	1537551 98	15500 00	1326697 00	3300	568 00	3240 00	175 00	1223	375	3141	16816 34
Spotsylvania, -	2413277 08	1327305 00	1588758 00	17164	51785 00	10845 00	600 00	1690	90	4094	32073 77
Surry, -	874639 81	895 00	349580 40	1350	3375 60	-	-	529	215	1544	7586 96
Sussex, -	1102639 20	-	810060 00	400	-	-	-	706	75	3598	12599 64
Warwick, -	453501 21	-	90080 00	-	-	-	-	158	15	616	3061 96
Westmoreland, -	1642011 74	3000 00	350571 00	8735	420 00	97 00	416 00	742	174	2153	11427 33
York, -	876992 11	20396 75	195190 00	-	-	-	-	494	166	990	6145 04
Portsmouth, -	-	2106550 00	248455 00	13896	6186 00	4675 00	9600 00	1654	50	689	13047 84
Williamsburg, -	-	308574 98	269541 00	4977	3748 00	1272 00	-	157	22	410	3335 90
Total,	64588995 16	31044661 06	31868452 90	522308	465912 71	30370 15	20958 00	42514	6367	97923	714718 29

* No returns.

PIEDMONT.

COUNTIES, &c.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cents on every $100 value.	Salaries or income.	Total amount of interest on public bonds, taxed at 6¾ per cent.	Dividends on stocks of banks incorporated by states other than the state of Va., and on shares of incorpor'd companies where the same is not required to be paid by such company.	Total amount of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, toll bridges and ferries, white persons, free negroes and slaves.
								Total No. of white males taxed at 80 cents.	Total No. of free negroes.	Total No. of slaves of both sexes taxed at $1 20.	
Albemarle, -	$ 6983074 00	$ 459452 00	$ 2626742 00	$ 70075	$ 46576 00	-	$ 305 00	2711	109	7449	$ 55314 94
Amelia, -	2194265 18	33000 00	1017215 00	4300	10540 00	-	-	688	68	4191	19423 25
Amherst, -	2261474 00	19065 00	882485 00	2070	5010 00	-	-	1791	79	3405	18588 80
Appomattox, -	1495626 23	18605 00	711061 00	2700	2440 00	-	-	990	38	2526	12966 87
Bedford, -	4815961 10	115185 00	2011160 00	1000	324 00	768 00	-	3221	113	5660	37436 96
Brunswick, -	1555468 24	22250 00	1442560 00	1650	6104 00	-	-	1169	120	5381	19969 17
Buckingham, -	2373067 77	49290 00	838847 00	2300	9514 00	-	300 00	1302	75	4866	20677 84
Campbell, -	3603554 65	2402489 00	2650808 00	48858	172123 00	38545 00	3874 00	2928	151	6469	60002 95
Charlotte, -	3346658 36	-	1509757 00	100	655 00	-	-	1061	55	5569	27762 94
Culpeper, -	3069396 07	189873 89	1046014 00	2840	4083 00	-	-	1169	58	3259	22421 65
Cumberland, -	2118175 08	13060 00	808050 00	6254	-	-	-	710	89	3834	17061 28

Dinwiddie,	2444523 43	–	810776 00	4425	50 00	–	–	1060	105	4010	18903 06
Fauquier,	8806187 64	460703 00	2544018 00	5383	–	–	–	2312	141	5016	55349 44
Franklin,	2494545 66	21533 00	1137392 00	–	–	–	–	2904	24	3394	21349 10
Fluvanna,	2158952 51	47108 00	753155 00	2200	–	–	–	1146	56	2883	16117 92
Greene,	916335 37	43345 00	359706 00	384	–	–	–	649	1	997	6998 82
Goochland,	2695811 35	–	835645 00	900	9966 00	–	–	847	133	3539	19835 64
Halifax,*	2230959 08	21893 00	2602942 00	10056	24571 20	500 00	2062 00	2557	132	8818	46599 76
Henry,	1790054 57	25813 00	813485 00	315	–	–	–	1443	49	2777	15096 22
Loudoun,	11242289 00	442626 00	3207617 00	12887	12420 00	296 40	–	3116	240	3600	66788 29
Louisa,	3555104 18	–	1663795 00	500	16513 00	–	–	1406	53	5366	29620 45
Lunenburg,	1599744 36	8200 00	861074 00	3860	969 00	–	–	1009	44	4212	15845 19
Madison,	2080521 41	79550 00	1121577 00	800	808 00	–	–	996	17	2373	16845 81
Mecklenburg,	3273824 80	262809 00	1642462 00	22782	4380 00	–	800 00	1662	252	7506	31823 15
Nelson,	2628235 66	57960 00	531572 00	810	567 00	–	–	1131	26	3158	17649 68
Nottoway,	1971367 40	–	859740 00	3854	6248 00	–	–	549	31	3953	17071 60
Orange,	2709652 00	90625 00	819151 00	100	7340 00	–	–	1028	41	3486	20067 70
Patrick,	1147438 00	115 70	530975 00	1050	–	–	–	1310	8	1024	9288 24
Pittsylvania,	4733873 70	28745 00	1990008 00	3700	1140 00	–	3000 00	3300	75	7171	38658 44
Prince Edward,	2026622 00	278912 00	963827 00	11662	3134 00	3600 00	–	969	104	4279	19652 25
Powhatan,	1939004 07	18454 00	784924 00	250	4268 00	–	75 00	585	126	3156	15606 02
Rappahannock,	2617350 96	78187 25	643857 00	200	–	–	–	1081	13	1747	16378 10
Danville,	–	736833 00	238403 50	13578	–	1000 00	–	316	21	573	5076 57
Total,	98879007 83	6027981 84	41257820 50	241243	350043 20	44709 40	10416 00	49107	2648	135038	832248 10

*The returns from the other district in this county have been received since the county tables were prepared for publication. The total amounts for the whole county are therefore contained in this table.

VALLEY.

COUNTIES.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cents on every $100 value.	Salaries or income.	Total amount of interest on public bonds, taxed at 6¾ per cent.	Dividends on stocks of banks incorporated by states other than the state of Va., and on shares of incorpor'd companies where the same is not required to be paid by such company.	Total amount of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, toll bridges and ferries, white persons, free negroes and slaves.
								Total No. of white males taxed at 80 cents.	Total No. of free negroes.	Total No. of slaves of both sexes taxed at $1 20.	
Alleghany, -	$ 833066 10	$ 62364 00	$ 380427 00	–	$ 6761 00	–	$ 1000 00	1278	20	522	7715 18
Augusta, -	9440221 25	1052692 00	3567969 00	$ 21667	6979 00	$ 7860 00	–	4443	72	3028	64710 27
Bath, -	1022391 97	2050 00	384645 00	–	–	–	–	593	9	517	6735 26
Berkeley, -	4713878 00	584762 00	862032 00	4600	226 00	–	–	2075	38	926	27539 71
Botetourt, -	2894005 62	211451 00	1001191 00	5670	5275 00	410 00	457 28	1668	54	1671	21343 91
Clarke, -	3778146 26	85975 00	720928 00	–	1740 00	–	27 00	746	16	1797	21257 38
Craig, -	853039 31	20828 00	253431 00	–	–	–	–	613	4	225	5271 22
Frederick, -	4427520 44	1251515 00	2127293 00	15570	5817 00	2621 00	–	2649	94	1166	35668 40
Hampshire.*											
Hardy, -	2804871 10	106900 00	1014387 00	6000	1710 00	–	–	1728	40	641	18114 84
Highland, -	1300015 05	14320 00	312288 00	150	–	–	–	832	5	219	7459 43
Jefferson, -	5828639 00	974289 00	1888233 00	5645	503 00	–	–	1986	70	2256	39593 89
Morgan, -	658384 00	88457 00	202144 00	250	–	–	150 00	813	10	59	4537 64
Page, -	2058347 00	81325 00	860453 00	1045	514 00	–	10 00	1399	59	483	13774 60
Pendleton, -	1103360 71	28622 50	520629 00	–	15 00	–	–	1202	11	139	7635 93
Roanoke, -	3006435 61	124510 00	977989 00	1472	1649 00	13485 00	–	1232	32	1580	19764 30
Rockbridge, -	4823695 21	474342 32	1924718 00	20613	6984 00	933 00	100 00	2631	77	2273	34576 94
Rockingham, -	7972877 40	427594 00	2793172 00	10525	3882 00	–	–	4130	129	1241	50077 87
Shenandoah, -	4170232 19	334001 87	1487641 00	600	180 00	–	–	2814	52	457	29903 67
Warren, -	2001333 59	80525 00	520794 00	1250	–	–	–	877	60	822	12165 30
Total, -	63990459 81	6006523 69	21800364 00	95057	42235 00	25309 00	1744 28	33709	852	20022	427845 74

*No return.

SOUTHWEST.

COUNTIES.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cents on every $100 value.	Salaries or income.	Total amount of interest on public bonds, taxed at 6¾ per cent.	Dividends on stocks of banks incorporated by states other than the state of Va., and on shares of incorpor'd companies where the same is not required to be paid by such company.	Total amount of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, toll bridges and ferries, white persons, free negroes and slaves.
								Total No. of white males taxed at 80 cents.	Total No. of free negroes.	Total No. of slaves of both sexes taxed at $1 20.	
Bland, -	$ 481565 08	-	$ 110322 00	-	-	-	-	291	1	69	$ 2684 12
Boone.*											
Buchanan.*											
Carroll, -	722509 94	$ 29713 00	290028 00	$ 300	-	-	-	1504	3	104	5576 17
Fayette, -	910550 25	-	242411 00	-	-	-	-	1177	-	124	5719 56
Floyd, -	865279 50	32142 00	271232 00	-	-	-	-	1471	2	244	6168 21
Grayson, -	999583 97	19461 00	320568 00	200	-	-	-	1511	5	294	7026 36

Greenbrier, -	3244046 44	230291 00	1902530 00	7320	$ 10929 00	-	-	2252	32	984	25329 68
Giles, -	1168445 05	47632 50	373820 00	1400	-	-	$ 600 00	1194	13	438	7908 66
Lee, -	1622896 29	16300 00	742906 00	342	-	-	-	1957	7	481	11664 82
Logan.*											
Mercer, -	672713 00	14625 00	300545 00	-	1620 00	-	-	1303	2	191	5225 02
Monroe, -	3255095 00	108049 00	1416431 00	3913	540 00	-	130 00	2045	12	627	21692 66
Montgomery, -	2563642 91	155680 00	780915 00	3350	-	-	-	1642	23	1173	16810 43
McDowell, -	172396 50	-	35595 00	-	-	-	-	280	-	-	1056 86
Pulaski, -	1766685 74	21800 00	754557 00	700	-	-	250 00	800	10	928	11968 30
Raleigh, -	488561 90	9769 00	134835 00	-	-	-	-	669	2	35	3111 44
Russell, -	1513356 97	46300 00	660922 00	-	-	-	-	1625	11	573	10906 09
Scott, -	1247152 57	15250 00	661765 00	-	-	-	360 00	2257	5	331	9880 04
Smyth, -	2341745 81	49420 00	500160 00	6780	-	-	-	1452	33	500	13550 99
Tazewell, -	1810097 33	58846 00	566078 00	4470	-	-	-	1849	12	670	12223 13
Washington, -	4052187 14	394390 00	1455589 00	8035	-	-	-	2837	28	1375	27990 68
Wise, -	277140 83	500 00	165646 00	1725	-	-	-	770	2	38	2465 17
Wyoming, -	264726 06	6401 00	112066 00	-	-	-	-	500	-	35	1977 13
Wythe, -	2743311 97	276234 27	1100401 00	19020	-	-	600 00	1709	20	1120	13532 57
Total,	33163690 25	1532803 77	12899372 00	57555	13089 00	-	1940 00	31095	223	10334	220468 09

* No returns.

NORTHWEST.

COUNTIES.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cents on every $100 value.	Salaries or income.	Total am't of interest on public bonds, taxed at 6⅔ per cent.	Dividends on stocks of banks incorporated by states other than the state of Va., and on shares of incorpor'd companies where the same is not required to be paid by such company.	Total amount of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, toll bridges and ferries, white persons, free negroes and slaves.
								Total No. of white males taxed at 80 cents.	Total No. of free negroes.	Total No. of slaves of both sexes taxed at $1 20.	
Barbour.*											
Braxton, -	$ 757847 90	$ 21710 00	$ 311153 00	-	-	-	-	1047	1	57	$ 5276 12
Brooke.*											
Cabell.*											
Calhoun.*											
Clay, -	225420 07	1623 25	57527 00	-	-	-	-	321	-	9	1414 12
Doddridge.*											
Gilmer, -	754193 82	21121 00	175772 00	$ 300 00	-	-	-	693	-	28	4401 78
Hancock.*											
Harrison.*											
Jackson, -	1538001 15	82665 00	303932 00	100 00	-	-	-	1596	7	41	9044 49
Kanawha,† -	2197635 00	364080 00	483823 00	4075 00	$ 620 00	-	$1000 00	1345	24	902	14892 46
Lewis.*											
Marion.* ,											

Marshall.*												
Mason.*												
Monongalia.*												
Nicholas,	-	762863 21	14935 00	237162 00	-	-	-	50 00	880	3	76	4867 80
Ohio.*												
Pleasants.*												
Preston.*												
Pocahontas,	-	1180858 24	8875 00	470156 00	-	-	-	-	851	6	139	7495 20
Putnam.*												
Randolph,†	-	466914 00	-	126805 00	-	-	-	-	495	2	20	2795 87
Ritchie.*												
Roane,	-	467835 21	13423 00	185404 00	1440 00	-	-	-	1057	-	37	3546 33
Taylor.*												
Tyler.*												
Tucker.*												
Upshur.*												
Wayne.*												
Webster,	-	216085 00	-	50546 00	-	-	-	-	313	-	-	1374 77
Wetzel.*												
Wirt.*												
Wood.*												
Total,	-	8567653 60	528432 25	2402280 00	5915 00	620 00	-	1050 00	8598	43	1309	55108 94

* No returns. † Returns from only one commissioner received.

RECAPITULATION OF DISTRICTS.

DISTRICTS.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cents on every $100 value.	Salaries or income.	Total amount of interest on public bonds, taxed at 6⅔ per cent.	Dividends on stocks of banks incorporated by states other than the state of Va., and on shares of incorporated compa's where the same is not required to be paid by such company.	Total amount of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, toll bridges and ferries, white persons, free negroes and slaves.
								Total No. of white males taxed at 80 cents.	Total No. of free negroes.	Total No. of slaves of both sexes taxed at $1 20.	
Tidewater, -	$ 64588995 16	$ 34044661 06	$ 31868452 90	$ 522308	$ 465912 71	$ 30370 15	$ 20958 00	$ 42514	6367	$ 97923	$ 714718 29
Piedmont, -	98879007 83	6027981 84	41257820 50	241243	350043 20	44709 40	10416 00	49107	2648	135038	832248 10
Valley, -	63990459 81	6006523 69	21800364 00	95057	42235 00	25309 00	1744 28	33709	852	20022	427845 74
Southwest, -	33163690 25	1532803 77	12899372 00	57555	13089 00	–	1940 00	31095	223	10334	220468 09
Northwest, -	8567653 60	528432 25	2402280 00	5915	620 00	–	1050 00	8598	43	1309	55108 94
Total, -	269189806 65	48140402 61	110228289 40	922078	871899 91	100388 55	36108 28	165023	10133	264626	2250389 16

TABLE XXI.

Grand summary of all subjects of taxation and of the taxes thereon.

DISTRICTS.	Total value of land, including buildings.	Total value of lots, including buildings.	Total value of property other than slaves and real estate, which is taxed at 40 cts. on every $100 value.	Salaries or income.	Total amount of interest on public bonds, taxed at 6¾ per cent.	Dividends on stocks of banks incorporated by states other than the state of Virginia, and on shares of incorporated companies where the same is not required to be paid by such company.	Total am't of collateral inheritance, taxed at 2 per cent.	Total am't of annual rent of toll bridges, &c. taxed at 6 per cent.	White male persons and free negroes over 21 years of age, and slaves who have attained the age of 12 years.			Total amount of taxes arising from lands, lots, personal property, salaries or income, interest, dividends, collateral inheritance, toll bridges and ferries, white persons, free negroes and slaves.
									Total number of white males taxed at 80 cents.	Total number free negroes.	Total number slaves of both sexes taxed at $1 20.	
TIDE WATER.												
1860,	66474123 83	39877579 86	34417828 22	583845 00	531871 03	88375 66	–	25295 00	46345	6860	103977	804756 03
1861,	64588995 16	34044661 06	31868452 90	522308 00	465912 71	30370 15	–	20958 00	42514	6367	97923	714718 29
Increase.												
Decrease,	1885128 67	5832918 80	2549375 32	61537 00	65958 32	58005 51	–	4337 00	3831	493	6054	90037 74
PIEDMONT.												
1860,	102862922 71	5917524 49	41956198 00	643027 00	379083 00	63222 40	1982 54	12119 00	48365	2461	134424	847031 26
1861,	98879007 83	6027981 84	41257820 50	241243 00	350043 20	44709 40	–	10416 00	49107	2648	135038	832248 10
Increase,	–	110457 35	–	–	–	–	–	–	742	287	614	
Decrease,	3983914 88	–	698377 50	401784 00	29039 80	18513 00	–	1703 00	–	–	–	14783 16

VALLEY.													
1860,	67130275 99	6103746 26	22289816 00	246795 00	49100 85	4488 69	–	2329 90	35539	980	20911	444655 02
1861,	63990459 81	6006523 69	21800364 00	95057 00	42235 00	25309 00	–	1744 28	33709	852	20022	427845 74
Increase,	–	–	–	–	–	20820 31						
Decrease,	3139816 18	97222 57	489452 00	151738 00	6865 85	–	–	585 62	1830	128	889	16809 28
SOUTHWEST.												
1860,	35375084 15	1492752 77	12936512 87	133391 00	6800 84	36 48	–	1725 00	31596	183	10290	241024 87
1861,	33163690 25	1532803 77	12899372 00	57555 00	13089 00	–	–	1940 00	31095	223	10334	220468 09
Increase,	–	40051 00	–	–	6288 16	–	–	215 00	–	40	44	
Decrease,	2211393 90	–	37140 87	75836 00	–	–	–	–	501	–	–	20556 78
NORTHWEST.												
1860,	45992613 11	6720488 99	13594015 51	220050 00	3920 00	10800 00	–	18245 50	48823	181	3591	316851 47
1861,	8567653 60	528432 25	2402280 00	5915 00	620 00	–	–	1050 00	8598	43	1309	55108 94
Increase.												
Decrease,	37324959 51	6192056 74	11191735 51	214135 00	3300 00	–	–	17195 50	40225	138	2282	261742 53
Aggregate for the whole state.												
1860,	317835019 80	60112092 37	125194370 60	1827108 00	970775 72	166923 23	1982 54	59714 40	210668	10665	273193	2654318 67
1861,	269189806 65	48140412 61	110228289 40	922078 00	871899 91	100388 55	–	36108 28	165023	10133	264626	2250389 16
Increase.												
Decrease.*	$ 48645213 15	$11971679 76	$14966081 20	$ 905030 00	$ 98875 81	$ 66534 68	$1982 54	$ 23606 12	45645	532	8567	$ 403929 51

* By reference to the several county tables, the particular localities within which the depreciation has occurred, and the several subjects thereof, may be noted. The failure of the commissioners in the Northwestern district to make returns to this office, sufficiently explains the depreciation in that district. In the other districts the depreciation must be referred to other causes.

The taxes on suits, seals and letters of administration for 1861 are not included in this summary, or any of the tables in this report, by reason of the fact that the law does not require their return for the current calendar year until after the time the auditor's report must be made. No general contrast of licenses has been made, nor are the taxes arising therefrom included, as will be seen, in this general table. If licenses, suits, seals, letters of administration, all investments of the commonwealth, and kindred subjects, were included for both years covered by the report, a still further decrease would be exhibited.

TABLE XXII.

Statement showing the amount of receipts with which the treasurer is charged on the books of this office, from the 1st October 1859 to the 30th September 1860, inclusive, derived from the following sources:

On account of the revenue tax of 1860 on lands, slaves, horses and other taxable property and subjects, including licenses to merchants and others, returnable to Sept. 1860, paid in advance,	6,796 18	
On account of the tax on licenses returnable to May 1860, including interest and damages,	460,090 64	
		466,886 82
On revenue tax of 1859, including interest and damages,	2,349,997 49	
On May license taxes of 1859, " "	27,725 23	
		2,377,722 72
On revenue tax of 1858, including interest and damages,	58,197 09	
On May license taxes of 1858, " "	6,746 57	
		64,943 66
On revenue tax of 1857, including interest and damages,	38,886 95	
On May license taxes of 1857, and interest,	1,857 14	
		40,744 09
On revenue tax of 1856, including interest and damages,	38,413 40	
On May license taxes of 1856, " "	2,522 11	
		40,935 51
On revenue tax of 1855, including interest and damages,	4,009 79	
On June license taxes of 1855,	396 87	
		4,406 66
On June license taxes of 1854, including interest and damages,		713 04
On June license taxes of 1853,		9 50
On revenue tax of 1852, including interest and damages,		36 00
On June license taxes of 1851,		45 91
On collateral inheritance tax,		2,711 20
Tax on law process, seals, wills, deeds, &c.:		
From county court clerks,	46,380 41	2,999,155 11
From circuit court clerks,	23,003 79	
From hustings court clerks,	3,897 39	
From district court clerks,	134 87	
From clerks of the court of appeals,	574 25	
		73,990 71
Tax on notarial seals,	13,676 57	
Tax on privy seal,	70 30	
		13,746 87

Tax on bank dividends, viz:	Jan. 1859.	July 1859.	Jan. 1860.	July 1860.	
Bank of Berkeley,	–	–	233 33	280 63	
Bank of Commerce,	–	–	334 00	317 00	
Bank of the Commonwealth,	–	–	1,965 15	2,501 10	
Bank of the Old Dominion,	–	–	740 48	807 80	
Bank of Howardsville,	–	422 33	379 50		
Bank of Philippi,	–	–	210 00	186 66	
Bank of Rockbridge,	–	–	375 00	375 00	
Bank of Rockingham,	–	–	563 20	563 20	
Bank of Scottsville,	–	–	231 00	205 33	
Bank of the Valley,	–	–	1,949 60	1,949 60	
Bank of Virginia,	–	–	4,219 07	4,219 07	
Bank of Winchester,	226 00	226 00	226 00		
Central Bank of Virginia,	–	–	387 20	392 80	
Citizens Deposit Bank,	–	–	93 80	93 80	
Danville Bank,	–	–	600 00	800 00	
Exchange Bank of Virginia,	–	–	5,901 60	5,901 60	
Farmers Bank of Fincastle,	–	–	450 00	426 67	
Farmers Bank of Virginia,	–	–	5,470 75	5,470 75	
Fairmont Bank,	–	–	154 53	287 78	
Merchants Bank of Virginia,	–	1,185 91	1,034 83	1,034 83	
Merchants and Mechanics Bank of Wheeling,	–	2,096 53	2,096 53	4,000 00	
Monticello Bank,	–	–	564 90	471 80	
Northwestern Bank of Virginia,	–	–	1,316 53	1,316 53	
Southwestern Bank of Virginia,	–	–	366 33	531 00	
Savings Bank of Wheeling,	–	–	12 47		
Suffolk Savings Bank,	–	–	134 66		
Wheeling Savings Institution,	–	–	120 00	120 00	
	$ 226 00	3,930 77	30,130 46	32,252 95	66,540 18

Tax on freight and travel:					
Alexandria canal company to 30th May 1860,	-	-	-	15 85	
Alexandria, Loudoun and Hampshire rail road company to 31st August 1860,	-	-	-	162 05	
Clover Hill rail road company to 31st May 1860,	-	-	-	49 77	
Hempfield rail road company to 31st August 1860,	-	-	-	213 14	
James river and Kanawha company to 31st August 1860,	-	-	-	1,374 77	
Manassas Gap rail road company to 31st May 1860,	-	-	-	926 49	
Orange and Alexandria rail road company to 31st March 1860,	-	-	-	2,487 53	
Petersburg rail road company to 31st August 1860,	-	-	-	3,579 40	

Richmond and York river rail road company to 31st August 1860,	277 54	
Seaboard and Roanoke rail road company to 31st May 1860,	2,797 99	
South side rail road company to 30th April 1860,	3,895 95	
Tuckahoe and James river rail road company to 31st May 1860,	13 00	
Virginia Central rail road company to 31st May 1860,	7,894 91	
Virginia and Tennessee rail road company to 31st August 1860,	14,586 30	
Washington and Alexandria rail road company to 1st June 1860,	614 48	
Winchester and Potomac rail road company to 31st May 1860,	624 09	
		39,513 26

Inspectors of tobacco:

For duty on tobacco delivered from the warehouses, storage at the public warehouse at Richmond, and for the sale of waste tobacco:

	Duty and Storage.	Sale of Waste.	
Centre,	831 27	74 85	
	10 00		
Dibrell's,	891 97	718 63	
Friends',	1,695 55		
Liberty,	183 20		
Lynch's,	214 41		
Martin's,	456 49	27 20	
Moore's,	615 06	20 45	
Oaks',	6 07	43 40	
Public,	7,996 81		
Seabrook's,	1,936 35	702 10	
Shockoe,	3,834 67	703 81	
Venable's,	289 40	36 41	
West Hill,	945 84	180 43	
	$19,907 09	2,507 28	22,414 37

Tax on express companies,		536 88
Tax on insurance companies:		
Ætna insurance company of Hartford, Conn.	63 77	
Ætna fire insurance company of Hartford, Conn.	25 11	
Ætna life insurance company of Hartford, Conn.	9 41	
American fire insurance company of Hartford, Conn.	1 20	
American life insurance and trust company of Philadelphia,	11 24	
Atlantic fire insurance company of Brooklyn,	3 43	
Augusta insurance company of Augusta,	33 94	

Baltimore life insurance company of Maryland,	28 80
British commercial life insurance company,	10 73
Charter oak fire and marine insurance company of Hartford, Conn.	2 30
Charter oak life insurance company of Hartford, Conn.	11 59
City fire insurance company of Hartford, Conn.	10 33
Commonwealth insurance company of Harrisburg, Penna.	31 42
Connecticut mutual life insurance company of Hartford, Conn.	69 19
Continental insurance company of New York,	1 70
Continental fire insurance company of New York,	6 59
Excelsior fire insurance company of New York,	1 27
Fire insurance and banking company of Augusta, Ga.	1 24
Franklin fire insurance company of Philadelphia,	11 50
Fulton fire insurance company of New York,	42
Girard insurance company of Philadelphia,	2 63
Girard fire and marine insurance company of Philadelphia,	8 43
Goodhue fire insurance company of New York,	2 26
Goodhue insurance company of New York,	92
Great western insurance company of Philadelphia,	7 27
Great western insurance and trust company of Philadelphia,	4 40
Hartford fire insurance company of Hartford,	21 14
Hartford insurance company of Hartford,	16 92
Home insurance company of New York,	63 85
Home fire insurance company of New York,	1 00
Humboldt fire insurance company of New York,	52
International life insurance company of London,	42 64
Irving fire insurance company of New York,	22
Lamar insurance company of New York,	2 07
Lamar fire insurance company of New York,	1 55
Lafayette insurance company of Brooklyn,	1 35
Liverpool and London fire and life insurance company,	43 37
Lorillard fire insurance company of New York,	2 68
Manhattan life insurance company of New York,	30 15
Marine insurance and banking company of Augusta, Ga.	5 97
Metropolitan insurance company of New York,	40
Metropolitan fire insurance company of New York,	9 10
Mutual benefit life insurance company of Newark, N. J.	522 23
Mutual life insurance company of New York,	110 59
Neptune insurance company of Philadelphia,	6 76
New England mutual life insurance company of Boston,	2 29
New York life insurance company of New York,	431 76

Niagara fire insurance company of New York,	2 71	
North American fire insurance company of Hartford,	3 15	
North Carolina mutual life insurance company,	5 57	
Northern assurance company of London,	21 39	
Park fire insurance company of New York,	5 97	
Pennsylvania insurance company of Pittsburg,	9 01	
Phœnix insurance company of Hartford, Conn.	6 68	
Phœnix fire insurance company of Hartford, Conn.	32 32	
Providence Washington insurance company of Providence, R. I.	2 79	
Quaker city insurance company of Philadelphia,	76 26	
Republic fire insurance company of New York,	2 58	
Security fire insurance company of New York,	4 83	
Springfield fire, marine and life insurance company of Springfield,	2 55	
United States life insurance company of Philadelphia,	6 80	
United States annuity and trust company of Philadelphia,	8 48	
		1,863 74
Fees from the register of the land office for one year to the 1st April 1860,		3,736 16
Redemption of lands heretofore returned delinquent for the non-payment of taxes,		13,158 78
Redemption of lands heretofore sold and purchased for the commonwealth,		672 37
Sale of waste and unappropriated land,		1,564 05
On account of sales of lands in 1855, by sheriffs for non-payment of taxes,		484 81
For rent of the boring mill to the 1st June 1860 $1,115, of property occupied by the armory iron company to the 1st July 1860, including interest, $1,056 46, and of a portion of the armory property to the 31st December 1859,		2,401 46
For printed records of the court of appeals at Richmond $1,258 20, at Lewisburg $429 58, and from district courts $61 82,		1,749 60
From the weighmaster of live stock,		852 32
From R. A. Sinclair and others, on account of civil prosecutions,		1,867 97
From John Brannon $10, J. W. Dinguid $10, A. Prichard $32, and Jas. Woodhouse & Co. $169 95, refunding erroneous payments to them,		121 95
From collections by the treasurer from independent banks, to pay in part the salary of the banking clerk in his department,		750 00
Fugitive slave fund—from Wm. H. Parker, chief inspector, for fines received by him, assessed upon the schooners Alfred Hull, Emma and Albert Steel, Romp, Hurhar and L. Waldburg,		1,807 50
Voluntary enslavements—on account of Lanier Napper, Martha Brown and Joseph Lee, free negroes who enslaved themselves,		902 50
For fees to the auditor, on payments into the treasury for redemption of lands,		224 50
From the James river and Kanawha company, in part payment of interest on bond,		1,280 00
From the Eastern lunatic asylum, on account of the pay patient fund,		3,699 74
From Gen. Wm. B. Taliaferro, and Wm. P. Munford, paymaster, refunding excess of money placed in their hands from the contingent fund, for expenses attending the Harpers Ferry raid,		1,124 05
From S. Basset French and others, on account of the sale of quartermaster's stores, &c. $1,601 46, refunding overpayments $1,093 50, and from the Misses Booker of Charlestown, who declined to retain $40 assessed as their damage by the occupation of their school room by the troops,		2,734 96
From Lieut. E. S. Gay, on account of an advance made to him for the transportation of howitzers to Charlestown,		100 00

From C. F. Boggs and others, on account of delinquent tax lists placed in their hands for collection,		144 13
From O. F. Breese, for earth sold from, in grading the public square,		50 00
On account of an advance made to Mons. Tubeuf and other French emigrants, prior to the year 1800,		2,560 00
From the Elk river bridge company, for interest improperly received to the credit of the commonwealth proper,		120 00
From J. Burroughs, clerk Princess Anne, for fines improperly received to the credit of the commonwealth proper,		19 00
Militia fines:		
Of 1850,	33 08	
Of 1852,	139 50	
Of 1853, including interest,	537 02	
Of 1858,	3,820 40	
		4,530 00
Capitation tax on free negroes:		
Of 1859, including interest and damages,	7,615 32	
Of 1858, including interest,	756 73	
Of 1857,	68 53	
Of 1856, including interest,	197 19	
Of 1855,	156 18	
Of 1853,	1 00	
		8,794 95
From seals attached to free negro registers,		2,284 64
Capitation tax on white males:		
Of 1859, including interest and damages,	134,668 78	
Of 1858, " " "	9,538 83	
Of 1857, " " "	1,063 73	
		145,271 34
Dividends:		
For January and July 1860 dividends on 3,250 shares of stock of the Bank of Virginia, 7½ per cent.	17,062 50	
For January and July 1860 dividends on 5,050 shares of stock of the Farmers Bank of Virginia, 7½ per cent.	37,875 00	
For January and July 1860 dividends on 8,488 shares of stock of the Exchange Bank of Virginia, 8 per cent.	67,904 00	
For January and July 1860 dividends on 3,700 shares of stock of the Bank of the Valley, 8 per cent.	29,600 00	
For January and July 1860 dividends on 2,918 shares of stock of the Northwestern Bank of Virginia, 8 per cent. $23,344, and interest thereon, $320 16.	23,664 16	
		176,105 66
On account of the surplus revenue of the fund for internal improvement.		340,000 00
From temporary loans from banks, the commissioners of the sinking fund and individuals,		245,636 71
		$4,182,510 27

Auditor's Office, November 1861.

TABLE XXIII.

Statement showing the amount of warrants drawn upon the treasury, from October 1, 1859, *to September* 30, 1860, *upon the following funds, &c. viz:*

Commissioners of the sinking fund:			
To pay interest due and payable in New York the 1st January 1860, on $11,869,500, 6 per cent. coupon bonds, - - -	356,085 00		
Ditto, the 1st July, on $12,019,500, ditto, -	360,585 00		
		716,670 00	
Ditto, due and payable in London the 1st Jan'y, on £ 373,000, 5 per cent. sterling bonds, -	45,796 10		
Ditto, the 1st July 1860, on £ 373,000, ditto, -	45,796 10		
		91,592 20	
Ditto, due and payable 1st January 1860, on the public debt registered in the second auditor's office, - - - -	492,170 50		
Ditto, 1st July 1860, on ditto, - -	501,491 37		
		993,661 87	
In payment of certificates of public debt advertised by the commissioners to be redeemed on the 31st December 1859,		201,150 00	
For one per cent. of the amount of the public debt since 1852, to be deposited to the credit of the sinking fund for investment, - - - - -		196,945 21	
			2,200,019 28
Expense of sinking fund:			
On account of salary to 1st July 1860 of the secretary of the sinking fund ($258 75), and for advertising the redemption of state debt, $512 12,			770 87
Literary fund:			
For one year's interest to the 1st July 1860, on $319,000 of 7 per cent. debt registered in the office of the auditor of public accounts, - - - -		22,330 00	
For one year's interest to the 1st January 1860, on $24,039 17 old military 6 per cent. debt registered in the same office,		1,442 35	
For one year's interest to the 1st July 1860, on $50,562 55 of 6 per cent. debt, - - - -		3,033 74	
			26,806 09
Wheeling coupons:			
For the payment of interest to the 1st January 1859, on bonds of the city guaranteed by the state, under an act passed the 31st January 1860, ch. 49, - - - - - -			15,687 45
General assembly:			
For expense of session 1858–59, - - - -			158,723 51
Expense of representation:			
For expense of comparing polls in elections, - - -			923 84

Officers of government:

For the payment of salaries to the governor, the judges of the several courts, the commissioners of the board of public works, the attorney general, the treasurer, auditor of public accounts, register, and their clerks, the secretary of the commonwealth, assistant secretary and copying clerk, the secretary to the commissioners of the board of public works, the reporter and clerks of the court of appeals, the vaccine agent at Lewisburg, the superintendent of weights and measures, the attorney of Richmond city circuit court, the clerks of the senate and house of delegates, and for mileage of the judges, - - - - - 111,091 25

Criminal charges and guards:

For expenses in arresting, support of persons confined in county and corporation jails, attendance of witnesses, guarding jails, pay of jurors, rewards and allowances by the governor, &c. 98,936 92

Slaves condemned:

In payment for slaves executed pursuant to sentence, 12,885 00

In payment for slaves sentenced to sale and transportation, and for slaves condemned to death, and reprieved for sale and transportation, - 27,850 00

40,735 00

Penitentiary officers' salaries:

For salaries to the superintendent, assistant keepers, clerk and surgeon, and allowance to the directors, 7,953 17

Penitentiary house expenses:

For supplies furnished for the support of convicts and transports, - - - 11,503 94

Penitentiary criminal charges:

For expenses incurred in transporting convicts to the penitentiary, - - - 10,882 83

30,339 94

Expense of transports:

For expenses incurred in conveying transports to the penitentiary, - - - - - 761 25

Rewards under act passed 17th March 1856, ch. 48:

To Abram Hinkle, for information that led to the conviction of A. C. Nelson, found guilty of aiding and advising slaves to escape from their master—allowed by the circuit court of Pendleton county, - - - - 500 00

171,273 11

Records of the court of appeals and district courts:

For printing records of the court of appeals at Richmond $1,698 53, at Lewisburg $1,301 66, and of district courts $1,449 30, - - 4,449 49

Contingent expenses of courts:

For the services of attorneys for the commonwealth, clerks, sheriffs, criers, tipstaffs, jailors, and for fuel, lights, stationery, cleaning courthouses, &c. 35,757 96

Militia:

In payment of allowances made by the courts of sundry regiments, - - - - - 9,205 78

Officers of militia:

For one year's salary of the adjutant general to 1st July 1860, 1,033 33

Military contingent fund:

For expenses of the visitors of the military institute $1,647 63, allowance to the adjutant general for 6 months $450, to his assistants $597 49, for contingent expenses of his office $163 08, expense of courts martial and enquiry $672 10, ammunition, &c. $863 85, and miscellaneous $194 12, -	4,588 27	
Public guard:		
For pay, rations, clothing, and other expenses of the guard stationed at Richmond, and the ordnance sergeant at the Virginia military institute, - - -	27,202 10	
Interior guard at the penitentiary:		
For pay of the interior guard to the 1st September 1860, -	2,750 00	
Virginia military institute:		
For annual support $7,710, for additional buildings, under act of 28th March 1860, ch. 7, $20,000, and on account of additional appropriation under the same $2,942 58, -	36,652 58	
Manufactory of arms:		
For one year's rent of water to the 31st December 1859, for propelling machinery, - - -	1,280 00	
Repairs of the armory:		
For sundry repairs to the armory building, - -	1,166 37	
Repair of arms:		
For the pay of artificers employed in the repair of arms, and of the officers of the public guard in superintending them, contingent expenses, &c. - - -	5,013 15	
Transportation of arms:		
For expense attending the collection and transportation of arms, - - - -	1,337 79	
Arms and munitions of war:		
To Sampson & Pae and others, for expenses in mounting cannon, holsters, cartridge boxes, &c. for governor's guard, repairs to the cannon house in Hampshire, and artillery harness, - - - -	3,802 34	
Harpers Ferry raid:		
For sundry expenses, - - -	237,851 16	
Virginia volunteers:		
For the services of Jesse T. Bowen as a private in Capt. Talbot's company of Virginia volunteers in 1847, -	17 97	
		331,900 84
Commissioners of the revenue, &c:		
For payments to commissioners for taking lists of taxable property and subjects, and to clerks of county and corporation courts for examining commissioners' books, and $347 02 to Jos. J. White as special assessor to assess the property of the Richmond and Danville rail road company,		61,097 36
Commissions to sheriffs and collectors:		
On license taxes returnable to May 1856, - -	97 97	
On taxes of 1856, - - - -	481 94	
On license taxes returnable to May 1857, - -	11 08	
		590 99

Deaf, dumb and the blind:

For annual support, - - - -	25,000 00	
To pay for the erection of a shop building, and to warm and light the same with steam and gas, under act passed 10th January 1860, ch. 12, - - -	7,000 00	
	32,000 00	
Lunatic asylum, Staunton:		
For annual support, for conveyance of insane patients thereto, in part of the appropriation for building and furnishing a laundry, under act passed 28th January 1860, ch. 11, -	60,431 93	
Lunatic asylum, Williamsburg:		
For annual support, for the purchase of land, under act passed the 24th March 1860, ch. 10, for repairs to the buildings, and for building and furnishing a laundry, under the last mentioned act, - - - -	41,834 73	
Lunatic asylum, Northwestern:		
On account for construction, - - -	50,000 00	
Expense of lunatics:		
To James E. Lynch and others, for expenses attending the confinement of lunatics in county and corporation jails, -	6,466 40	
		190,733 06
Contingent fund:		
For sundry expenses paid by order of the executive, - -		56,809 26
Civil prosecutions:		
For sundry expenses in civil suits, including fees to the attorney general $1,155, commissions to sundry agents, viz: S. H. Boykin $7,175 69, H. K. Ellyson $1,153 79, John Branuon $1,083 18, J. R. Tucker $424 61, Jackson & Blair $265 13, Wm. P. Cecil $431 88, C. H. Jones, $164 88, Wm. E. Arnold $125 65, J. A. Alderson $40 08, Russell & Fitzhugh $38 50, Robert Johnston $19 66, the clerk of Richmond city circuit court $830 45, attorney's fees to W. H. Payne $100, and for costs of notices, advertising, &c. $993 01, - -		14,001 51
Expense of registration:		
To S. M. Donahu and others, for registering births, deaths and marriages, -		3,627 82
Governor's house:		
For sundry repairs, - - - - -		100 09
Public warehouses:		
For per diem of commissioners visiting warehouses, - -		62 00
Free negroes:		
For payments to commissioners for assessing free negroes, under the 11th section of an act passed 29th March 1851, ch. 6, - -		72 16
Washington monument:		
To Randolph Rogers, for work done and to be done for the monument, $14,123 93; to S. Freeman, for extra work in placing the statue of Mason, $50; and for a photographic copy of the iron railing to be placed around the monument, $5, - - - -		14,178 94

Birthplace of Washington:

To R. A. Claybrook, for legal services ($125), and to James W. English, for surveying the property, - - - - 139 21

Statue of Jefferson:

To Alexander Galt, for an advance to him on account of his statue of Jefferson, - - - - - 1,000 00

Pensioners:

To George W. Richardson, for his pension for one year, under an act passed the 26th March 1860, ch. 440, - - - - 96 00

Jonathan M. Bennett:

For fees on orders for the redemption of lands, - - - 246 50

Unclaimed dividends:

To Thos. W. Gordon and others, for dividends uncalled for prior to the payment of the same into the treasury, under an act passed 5th March 1856, ch. 97, - - - - - 306 50

General appropriation:

To John Smoot and others, refunding taxes erroneously assessed, and for license taxes remitted and refused, including payments under special acts of assembly, - -	3,170 42
To the Richmond Light Infantry Blues, for so much paid by them for tents manufactured at the penitentiary, condemned as unfit for service, under act passed 5th January 1860, ch. 431,	197 17
To Andrew Hunter of Charlestown, as compensation for his legal services in the prosecutions against John Brown and others, under act passed 7th January 1860, ch. 425, - -	1,500 00
To J. P. & T. E. Ballard, the amount of their bills for the entertainment of the commissioners from the states of South Carolina and Mississippi, under acts passed 13th February 1860, ch. 434, and 16th March 1860, ch. 433, - -	1,929 28
To William Skeen, refunding so much paid for the apprehension of a criminal for murder, who made his escape, under act of 2d April 1860, ch. 437, - - - -	100 00
To H. B. Maupin and others, sureties of M. Underwood, sheriff of Cabell, for money improperly paid by them for their principal, under resolution passed 10th February 1860, No. 10, -	718 59
To same, refunding damages paid by them on judgments in favor of the commonwealth. under resolution passed 31st March 1860, No. 23, - - - -	409 12
To Hustin Fulton, for two horses drowned in conveying a prisoner to the penitentiary. under act of 6th Jan. 1860, ch. 427,	300 00
To B. G. McNutt, late deputy sheriff of Mercer county, under act passed 20th January 1860, ch. 509, - -	74 85
To John A. Smith, late sheriff of Franklin county, for amount paid by him for insolvents for the years 1851, 1852, 1853, 1854, 1855 and 1856, under an act passed 3d March 1860, ch. 483, - - - - -	742 32
To John Jacobs, for services performed by him as superintendent pro tempore of the penitentiary, under act of 26th March 1860, ch. 429, - - - -	77 88

To Wm. Elliott, A. J. Whitehead and G. A. Armentrout, for services in conveying lunatics from the counties of Preston, Pittsylvania and Augusta, to the Eastern lunatic asylum, under acts of 2d March 1858, ch. 510, 21st March 1860, ch. 448, and 29th March 1860, ch. 458, - - -	336 12	
To George H. Isler, late commissioner of the revenue of Clarke county, for so much due him, under act of 20th March 1860, ch. 475, - - - - -	118 10	
To John S. Lacy, sheriff of New Kent, for two and a half per cent. commissions on the taxes of 1859, under act of 31st March 1860, - - - - -	192 34	
To James H. Mangum, sheriff of Sussex, for taxes improperly paid into the treasury, under act passed 20th March 1860, ch. 485, - - - - -	108 94	
To Robert Vaughan, one of the securities of Denis Fielder, late sheriff of Grayson, for a balance due him, under act passed 17th January 1860, ch. 508, - - -	167 97	
To George C. McCall, refunding taxes and damages paid on land in Calhoun, under act passed 21st May 1852, -	32 11	
To Joseph Vanmetre and others, sureties of George Shultz, late sheriff of Hardy, refunding so much paid by them as damages for not paying the revenue for 1857, under act passed 3d Feb. 1860, ch. 489, - - - -	1,005 88	
To J. M. Shelton and others, sureties of Joseph Ligon, late sheriff of Nelson, for damages recovered against said sureties, and 2½ per centum commissions on the amount paid into the treasury, under an act passed 30th March 1860, ch. 487, -	712 29	
To A. E. Peticolas, for one year's allowance as vaccine agent at Richmond, - - - - -	500 00	
To Alexander Vattemare, for appropriation to international exchanges for year ending 30th September 1859, - . -	500 00	
To Joseph J. White and A. A. Lorentz, for one year's allowance as messengers to this office, - - -	800 01	
To G. R. Waddy, for amount improperly paid into the treasury for taxes on delinquent land in Lancaster, under act passed 19th February 1858, ch. 499, - - -	49 91	
To Stephen Shinn, for supplies furnished Capt. Fairfax's company, in service in the Mexican war, under an act passed the 25th February 1860, ch. 432, - - -	105 41	
		13,848 71
Warrants on account:		
To sheriffs and others, for overpayments and delinquents returned after settlement, on license taxes of 1860, $640 91; of 1859, $1,798 09; of 1858, $114 87; of 1857, $366 43; of 1856, $30 87, and of 1855, $11 51, - - -	2,962 68	
On capitation tax of 1859, $6,424 53; of 1858, $5,904 22, and of 1857, $3,187 72, - - - -	15,516 47	
On revenue tax, and tax on licenses returnable to September 1859, $10,967 10; of 1858, $5,401 75; of 1857, $1,710 60; of 1856, $1,223 20; of 1855, $560 60; of 1854, $184 16, and of 1851, $218 68, - - - -	2,066 09	
On free negro taxes of 1859, $371 61; of 1858, $176 68; of 1857, $51 60; of 1856, $15 05; of 1855, $4 75, and of 1854, $19 43, - - - - -	639 12	

On militia fines of 1858, - - - -	211 73	
To clerks of circuit courts, refunding overpayments, -	91 77	
" court of appeals, ditto, -	1 34	
To B. Despard, taxes and damages refunded, land in Calhoun,	35 35	
To Nathaniel Howard, late clerk general court, for his fees in sundry cases, paid into the treasury, - -	37 94	
To Miers W. Fisher, proceeds of derelict property erroneously paid into the treasury, for commonwealth proper, -	128 69	
To sheriff of Boone, for overpayment on lands sold in 1855, -	7 60	
To sheriff of Alexandria, on account of the collection of mill tax from the Orange and Alexandria rail road company, -	155 01	
		40,053 79
Capitation tax:		
To the literary fund, on account of the appropriation for the year 1860, -		125,000 00
Fugitive slave fund:		
To J. Kinsell, for arresting William, under act passed 17th March 1856, ch. 49, $50, and R. L. Montague, for fees, $75, - -		125 00
James river and Kanawha company:		
For the payment of interest to the 1st January 1860, on bonds of the company guaranteed by the state, - - - -		134,748 30
Temporary clerks in this office:		
To John T. Cowan and others, - - - -		2,990 00
Public printing:		
To Wm. F. Ritchie, public printer, and Ritchie & Dunnavant, for paper, printing, &c. - - - -		17,424 28
Claims under the 45th chapter Code of Virginia:		
To J. W. Douglass and M. W. Houser, for their services in arresting John E. Cook and E. Hazlett, said amount having been allowed by the governor, in accordance with the 13th section of said chapter, - -		754 05
Boundary lines:		
To Angus W. McDonald, on account of services as commissioner to mark the boundary lines between Virginia and Maryland, to procure documentary evidence of boundary lines between Maryland and Virginia, North Carolina and Tennessee, $4,400, and to Law. W. Mickler, for his services as engineer, $1,694 44, - - - -		6,094 44
Medical college:		
In part of an appropriation of $30,000 made by an act passed the 1st March 1860, ch. 8. - - - - -		15,000 00
Elk river bridge company:		
Refunding so much erroneously paid into the treasury to the credit of the commonwealth proper, on the 31st August 1860, - -		120 00
Temporary loans:		
In payment of $331,901 80 borrowed during the last, and $50,000 within the present fiscal year, with interest thereon to the dates of payment, -		391,294 26
		$4,147,917 92

Auditor's Office, Nov. 1861.

TABLE

STATE OF THE TREASURY—

1859.			
Oct.	1,	To balance, per last annual report, - - -	104,013 36
	31,	To receipts in October 1859, - - -	57,409 93
Nov.	30,	To do. in November 1859, - - -	153,749 56
Dec.	31,	To do. in December 1859, - - -	1,639,128 48
			$ 1,954,301 33
1860.			
Jan.	2,	To balance brought down, - - -	109,267 99
	31,	To receipts in January 1860, - - -	419,058 62
Feb.	29,	To do. in February 1860, - - -	385,736 32
Mar.	31,	To do. in March 1860, - - -	107,749 35
			$ 1,021,812 28
April	2,	To balance brought down, - - -	183,700 81
	30,	To receipts in April 1860, - - -	47,070 91
May	31,	To do. in May 1860, - - -	292,145 10
June	30,	To do. in June 1860, - - -	441,608 97
			$ 964,525 79
July	2,	To balance brought down, - - -	42,395 64
	31,	To receipts in July 1860, - - -	413,212 13
Aug.	31,	To do. in August 1860, - - -	91,883 92
Sept.	29,	To do. in September 1860, - - -	133,756 98
			$ 681,248 67
Oct.	1,	To balance this day against the treasurer, exclusive of the funds under the direction of the second auditor, - -	$ 139,305 18

XXIV.

COMMONWEALTH'S FUNDS—1859-60.

By amount of warrants paid in October 1859,	- -	98,618 24
By do. do. in November 1859,	- -	138,114 33
By do. do. in December 1859,	- -	1,608,300 77
Balance 31st December 1859,	- -	109,267 99
		$1,954,301 33
By amount of warrants paid in January 1860,	- -	213,869 76
By do. do. in February 1860,	- -	346,280 47
By do. do. in March 1860,	- -	277,961 24
Balance 31st March 1860,	- -	183,700 81
		$1,021,812 28
By amount of warrants paid in April 1860,	- -	169,689 63
By do. do. in May 1860,	- -	96,336 84
By do. do. in June 1860,	- -	656,103 68
Balance 30th June 1860,	- -	42,395 64
		$964,525 79
By amount of warrants paid in July 1860,	- -	389,352 02
By do. do in August 1860,	- -	90,370 20
By do. do. in September 1860,	- -	62,221 27
Balance 29th September 1860,	- -	139,305 18
		$681,248 67
Total amount of warrants issued by the auditor from the 1st October 1859 to the 29th September 1860, inclusive,	- - -	4,147,917 92

Deduct warrants Nos.	2052,	$3 20	Issued prior to 1st October 1860, and unpaid on that day, - 699 47
	4147,	10 00	
	4278,	74 45	
	5113,	11 41	
	5290,	31 35	
	5291,	50 00	
	5703,	7 66	
	7229,	17 97	
	8316,	18 00	
	8317,	84 25	
	8770,	3 75	
	9179,	4 80	
	9183,	2 15	
	9184,	3 00	
	9541,	177 12	
	10005,	15 00	
	10006,	103 50	
	10007,	9 36	
	10033,	72 50	
Paid by the treasurer in the fiscal year 1859-60,			$4,147,218 45

Auditor's Office, November 1, 1860.

TABLE XXV.

Statement showing the amount of receipts with which the treasurer is charged on the books of this office, from the 1st October 1860 to the 30th September 1861, inclusive, derived from the following sources:

On account of the revenue tax of 1861, on lands, slaves, horses and other taxable property and subjects, including licenses to merchants and others, returnable to September 1861, paid in advance,	90,995 17	
On account of the tax on licenses returnable to May 1861,	363,723 86	
		454,719 03
On revenue tax of 1860, including interest and damages,	2,346,661 36	
On May license taxes of 1860, ditto,	14,512 26	
		2,361,173 62
On revenue tax of 1859, ditto,	4,211 84	
On May license taxes of 1859, ditto,	3,669 79	
		7,881 63
On revenue tax of 1858, ditto,	8,040 51	
On May license taxes of 1858, ditto,	2,349 97	
		10,390 48
On revenue tax of 1857,	7,789 55	
On May license taxes of 1857, ditto,	810 40	
		8,599 95
On revenue tax of 1856, ditto,	5,769 97	
On May license taxes of 1856, ditto,	737 64	
		6,507 61
On revenue tax of 1855, ditto,	901 94	
On June license taxes of 1855,	116 34	
		1,018 28
On revenue tax of 1853, and interest,	-	228 52
On revenue tax of 1852,	-	12 78
		2,850,531 90
Tax on law process, seals, wills, deeds, &c.:		
From county court clerks,	33,673 26	
From circuit superior court clerks,	16,960 30	
From hustings court clerks,	3,700 88	
From district court clerks,	101 84	
From clerks of the courts of appeals at Lewisburg, $232 75, at Richmond, $295,	527 75	
		54,964 03

	July 1860.	Jan'y 1861.	July 1861.	
Tax on notarial seals, and interest,	-	-	15,362 39	
Tax on privy seal,	-	-	150 10	
				15,512 49
Tax on bank dividends, viz:				
Bank of Berkeley,	-	266 67	266 67	
Bank of Commerce,	-	316 20	316 20	
Bank of the Commonwealth,	-	2,148 60	2,148 60	
Bank of the Old Dominion,	-	740 48		
Bank of Howardsville,	337 33	-	537 46	
Bank of Philippi,	-	175 00		
Bank of Rockbridge,	-	333 33	333 33	
Bank of Rockingham,	-	568 53	568 53	
Bank of Scottsville,	-	179 67	205 33	
Bank of the Valley,	-	1,705 90	1,705 90	
Bank of Virginia,	-	3,937 80	3,937 80	
Bank of Winchester,	226 00	226 00	226 00	
Central Bank of Virginia,	-	421 86	371 00	
Danville Bank,	-	800 00	800 00	
Exchange Bank of Virginia,	-	5,277 06	5,654 00	
Farmers Bank of Fincastle,	-	426 67	426 67	
Farmers Bank of Virginia,	-	5,106 03	5,470 75	
Fairmont Bank,	-	215 90		
Merchants Bank of Virginia,	-	880 60	880 00	
Monticello Bank,	-	471 00	466 60	
Northwestern Bank of Virginia,	-	1,151 97		
Southwestern Bank of Virginia,	-	537 67	537 67	
Savings Bank of Wheeling,	-	62 27		
Traders Bank of the City of Richmond,	-	-	814 66	
	$563 33	25,949 21	25,667 17	52,179 71
Fire and marine insurance company of Wheeling,	-	-	-	290 96
Virginia fire and marine insurance company, on dividends declared in May and November 1860,	-	-	-	2,666 67
Tax on freight and travel:				
Alexandria canal company, to 28th February 1861,	-	-	93 78	
Alexandria, Loudoun and Hampshire rail road company, to 30th November 1860,	-	-	107 54	
Clover Hill rail road company, to 31st August 1860,	-	-	44 25	
Hempfield rail road company, to 28th February 1861,	-	-	99 75	
James river and Kanawha canal company, to 30th November 1860,	-	-	904 69	
Kanawha board of ditto, to 31st August 1860,	-	-	17 92	

Manassas gap rail road company, to 28th February 1861,	529 15	
Petersburg rail road company, to 31st August 1861,	2,438 42	
Richmond and York river rail road company, to 30th November 1860,	171 13	
Seaboard and Roanoke rail road company, to 31st December 1860,	1,126 72	
South side rail road company, to 30th September 1860,	1,598 94	
Tuckahoe and James river rail road company, to 28th February 1861,	18 41	
Virginia Central rail road company, to 1st June 1861,	6,922 25	
Virginia and Tennessee rail road company, to 28th February 1861,	5,188 34	
Winchester and Potomac rail road company, to 31st August 1860,	162 48	
Washington and Alexandria rail road company, to 28th February 1861,	111 00	
		19,534 77

Inspectors of tobacco:

For duty on tobacco delivered from the warehouses, storage at the public warehouse at Richmond, and for the sale of waste tobacco:

	Duty.	Waste.	
Centre, from 1st October 1859 to 29th September 1860,	673 40	31 78	
Dibrell's, from 1st October 1859 to 31st December 1860,	797 84	675 11	
Fredericksburg, to 29th September 1860,	53 20		
Friends', from 1st October 1859 to 29th September 1860,	2,013 25		
Liberty, from 1st January to 31st December 1860,	406 85		
Martin's, ditto ditto,	1,171 08	60 32	
Mayo's, to 29th September 1860,	–	1 09	
Moore's, from 1st October 1859 to 29th September 1860,	506 24	8 94	
Neal's, from 15th May to 29th September 1860,	583 20	7 17	
Oaks', from 1st October 1859 to 29th September 1860,	219 74	13 26	
Public, balance from 1st October 1859 to 29th Sept'r 1860, and $2,000 in advance for the year ending 30th Sept. 1861,	4,074 18	247 70	
Randolph's, to 31st December 1860,	1,000 00		
Seabrook's, balance from 1st October 1859 to 29th Sept'r 1860, and $1,733 01 in advance to 1st July 1861,	2,447 49	821 17	
Shockoe, balance from 1st October 1859 to 29th Sept'r 1860, and $3,693 79 in advance to 1st July 1861,	4,129 58	996 85	
Venable's, from 1st October 1859 to 29th September 1860,	292 30	18 78	
West Hill, ditto ditto,	828 07	48 20	
	$19,196 42	2,930 37	22,126 79

For proceeds of sale of five hogsheads of tobacco at Shockoe warehouse, which had remained more than three years at that warehouse,	-	213 30
Tax on express companies to 31st December 1860,	-	206 25
Tax on salaries from the second auditor's office,	-	69 32
Tax on insurance companies:		
Ætna insurance company of Hartford, Connecticut,	41 37	
Ætna fire insurance company of Hartford, Connecticut,	29 70	
Ætna life insurance company of Hartford, Connecticut,	2 91	

Atlantic fire insurance company of Brooklyn, New York,	25
Augusta insurance and banking company,	16 20
Baltimore life insurance company,	1 98
Charter oak insurance company of Hartford,	14 50
City fire insurance company of New Haven,	1 85
City fire insurance company of Hartford,	56
Continental insurance company of New York,	6 11
Connecticut mutual life insurance company of Hartford,	57 21
Girard fire and marine insurance company of Philadelphia,	2 96
Goodhue fire insurance company of New York,	1 35
Hartford insurance company of Hartford, Connecticut,	1 89
Hartford fire insurance company of Hartford, Connecticut,	29 79
Home insurance company of New York,	47 82
International life insurance company of London,	80 69
Lafayette fire insurance company of New York,	25
Lamar insurance company of New York,	1 31
Lamar fire insurance company of New York,	1 70
Liverpool and London insurance company,	11 14
Liverpool and London fire and life insurance company,	57 56
Lorillard fire insurance company of New York,	1 21
Manhattan life insurance company of New York,	73 57
Metropolitan fire insurance company of New York,	3 16
Mutual benefit life insurance company of Newark, New Jersey,	958 76
Mutual benefit life insurance company of New York,	27
Mutual life insurance company of Connecticut,	38 49
Mutual life insurance company of New York,	41 24
Neptune insurance company of Philadelphia,	1 73
New York life insurance company,	541 41
Niagara fire insurance company of New York,	80
North American fire insurance company of Hartford, Connecticut,	1 41
North American insurance company of Hartford,	65
North Carolina mutual life insurance company,	11 75
Northern insurance company of London,	27 15
Parke fire insurance company of New York,	1 98
Phœnix insurance company of Hartford,	2 84
Phœnix fire insurance company of London,	12 32
Providence Washington insurance company of Providence, Rhode Island,	1 45
Quaker city insurance company of Philadelphia,	14 15
Republic fire insurance company of New York,	91
Security fire insurance company of Newark, New Jersey,	3 24

Springfield fire and marine insurance company of Massachusetts,	1 10	
Unity fire insurance company of London,	42 54	
United States life insurance company of Philadelphia,	4 29	
		2,195 52
Fees from the register of the land office, for one year to the 1st April 1861,	-	3,032 88
Sale of waste and unappropriated land,	-	924 52
Redemption of lands heretofore returned delinquent for taxes,	1,672 98	
Redemption of lands heretofore returned as unascertainable,	1 77	
Redemption of lands heretofore sold and purchased for the commonwealth,	1,101 15	
		2,775 90
On account of the sales of lands for taxes in 1855, with damages and interest,	317 71	
On do. do. in 1860,	17,828 33	
		18,146 04
For rent of property occupied by R. Archer & Co. to 1st Jan. 1861, $520, and by McGruder's Sons, to the 1st June 1861, $817 44,	-	1,337 44
For printed records, of the court of appeals at Richmond $, at Lewisburg $771 98, and of district courts $275 96,	-	1,047 94
From the weighmaster of live stock at Richmond,	-	760 10
From J. W. Goss and others, on account of civil prosecutions,	-	1,030 80
From E. B. Bates $169 44, A. L. Harvey $78 44, John W. Summers $200 76, R. A. Coghil $14, and Thos. Smith $1 33, refunding erroneous payments to them,	-	463 97
From collections by the treasurer from independent banks, to pay in part the salary of the banking clerk in his department,	-	750 00
Fugitive slave fund:		
From Wm. H. Parker, chief inspector, for fines received by him, assessed upon the schooners Virginia, Leading Breeze, Wm. H. Ruatan, T. P. Barkalow, Francis French and steamer S. R. Spaulding,	-	1,679 49
From the Eastern lunatic asylum, on account of the pay patient fund,	-	2,028 19
Voluntary enslavements:		
On account of Mary, Elizabeth and Margaret, free negroes who enslaved themselves,	-	453 63
Unclaimed dividends:		
From Ashby's gap turnpike company, on account of unclaimed dividends of that company,	-	409 34
Sale of free negroes:		
From T. U. Dudley, on account of free negroes sold by order of the hustings court of Richmond city,	-	984 15
Hire of convicts:		
From Rosser & Lanier, and R. F. & D. G. Bibb, for the hire of convicts for 1859,	-	3,432 32
From Capt. C. Dimmock and G. W. T. Kearsley, for the sale of stores, overcoats, &c.	-	30 82
From William Teagle and others, on account of delinquent tax lists placed in their hands for collection,	-	404 96
From Emory Edwards and others, on account of the costs of criminal prosecutions,	-	191 70
On account of an advance made to Mons. Tubeuf and other French emigrants,	-	1,397 53

Donations for the war:		
From the Washington society of the university of Virginia $200, the Jefferson society of the university of Virginia $316 61, W. M. Newan $115 17, and a widow lady, a non-resident of Virginia, occasioned by the deep interest she feels for the Old Dominion, $52 43, -		684 21
From J. Maury Garland and others, refunding unexpended balances of advances to them for army disbursements, - - -		35,719 36
From Richard Taylor and Wm. C. Whittle, refunding unexpended balances of advances to them for navy disbursements, -		7,956 05
From the literary fund, on account of the revenue of said fund for the military defence of the state, in pursuance of an ordinance of the convention, passed 26th June 1861, - - - - - - - - - - -		40,000 00
From George Loyall, late navy agent, Wm. M. Harrison, late collector of the customs, and J. J. Simkins, late collector of the customs of the United States, on special deposits, - - - - - - - - -		43,834 87
Militia fines:		
Of 1852 and interest, - - - - - - - - -	489 14	
Of 1853, - - - - - - - - - -	112 90	
Of 1858 and interest, - - - - - - - -	336 16	
Of 1859, - - - - - - - - - -	13,950 87	
		14,889 07
Capitation tax on free negroes:		
Of 1856 and interest, - - - - - - - - -	31 91	
Of 1858, - - - - - - - - - -	12 65	
Of 1859 and interest, - - - - - - - - -	82 79	
Of 1860, damages and interest, - - - - - - - - -	12,937 67	
		13,065 02
From seals attached to free negro registers, and interest, - - - - - - - -	-	2,445 57
Capitation tax on white males:		
Of 1857, - - - - - - - - - -	751 62	
Of 1858, damages and interest, - - - - - - - -	2,687 47	
Of 1859, do. - - - - - - - - -	3,488 82	
Of 1860, do. - - - - - - - - -	132,715 48	
		139,643 39
Dividends:		
For January and July 1861 dividends on 3,250 shares of stock of the Bank of Virginia, 7 per cent. - - -	15,925 00	
For January and July 1861 dividends on 5,050 shares of stock of the Farmers Bank of Virginia, 7¼ per cent. - -	36,612 50	
For January and July 1861 dividends on 3,700 shares of stock of the Bank of the Valley, 7 per cent., and $52 82 interest on former dividend, - - - - - - - - -	25,952 82	
For January and July 1861 dividends on 8,488 shares of stock of the Exchange Bank of Virginia, 7¼ per cent. - -	61,538 00	
For January 1861 dividend on 2,918 shares of stock of the Northwestern Bank of Virginia, 3½ per cent. - -	10,213 00	

From the Bank of the Valley in Virginia, erroneously received as dividend, and refunded by warrant dated 21st September 1861,	3,664 50	
From the Hillsboro' and Harpers Ferry turnpike company, erroneously received at this office,	300 00	
		154,205 82
On account of the surplus revenue of the fund for internal improvement,		210,000 00
Treasury notes, issued under an act of assembly passed 14th March 1861, ch. 6,	2,528,650 00	
Do. issued under an ordinance of the convention passed 30th April 1861, No. 35,	4,198,017 90	
		6,726,667 90
Temporary loans:		
From sundry banks, under authority of the executive,	2,691,280 00	
From sundry individuals, " "	23,880 00	
		2,715,160 00
		$ 13,166,044 69

Auditor's Office, November 1861.

TABLE XXVI.

Statement showing the amount of warrants drawn upon the treasury from the 1st October 1860 to the 30th September 1861, upon the following funds, &c. viz:

Commissioners of the sinking fund:			
To pay interest due and payable in New York the 1st January 1861, on $12,797,500, 6 per cent. coupon bonds, - -	383,925 00		
Ditto, the 1st July, on $12,505,500, ditto,	150,000 00		
		533,925 00	
Ditto, due and payable in London the 1st Jan'y 1861, on £373,000, 5 per cent. sterling bonds,	44,967 22		
Ditto, 1st July 1861, on £373,000, ditto,	46,003 32		
		90,970 54	
Ditto, due and payable 1st Jan'y 1861, on the public debt registered in the second auditor's office,	570,528 75		
Ditto, 1st July 1861, on ditto,	450,000 00		
		1,020,528 75	
In payment of certificates of public debt, advertised by the commissioners to be redeemed on the 31st December 1860,		237,737 31	
For one per cent. of the amount of the public debt since 1852, transferred to said fund for investment in stocks of this commonwealth, - - -		234,286 46	
			2,117,448 06
Expense sinking fund:			
For one year's salary to the 1st July 1861 of the secretary of the sinking fund, $297, and for advertising the redemption of state debt, $375 24,			672 24
Literary fund:			
For a half year's interest to the 1st Jan'y 1861, on $319,000 of 7 per cent. debt registered in the office of the auditor of public accounts, - - - -		11,165 00	
For one year's interest to the 1st Jan'y 1861, on $24,039 17 of old military 6 per cent. debt registered in the same office,		1,442 35	
For a half year's interest to the 1st Jan'y 1861, on $511,562 55 of 6 per cent. debt, - - -		1,516 87	
			14,124 22
Convention:			
For pay of members and other expenses, - - -			112,077 65
General assembly:			
For expense of session of 1860–61, - - -			99,390 33
Expense of representation:			
For expense of comparing polls in elections, - - -			375 32
Electors:			
For pay of electors of president and vice-president of the United States, and of their secretary, - - - -			1,055 40

Officers of government:

For the payment of salaries to the governor, the judges of the several courts, the commissioners of the board of public works, the attorney general, the treasurer, auditor of public accounts, register, and their clerks, the secretary of the commonwealth, assistant secretary and copying clerk, the secretary to the commissioners of the board of public works, the reporter and clerks of the court of appeals, the vaccine agent at Lewisburg, the superintendent of weights and measures, the attorney of Richmond city circuit court, the keeper of the rolls, the clerks of the senate and house of delegates, and for mileage of the judges, - - 104,580 95

Criminal charges and guards:

For expenses in arresting, support of persons confined in county and corporation jails, attendance of witnesses, guarding jails, pay of jurors, rewards and allowances by the governor, &c. 78,086 05

Slaves condemned:

In payment for slaves executed pursuant to sentence, 5,940 00

In payment for slaves sentenced to sale and transportation, and for slaves condemned to death, and reprieved for sale and transportation, - 27,804 00

33,744 00

Penitentiary officers' salaries:

For salaries to the superintendent, assistant keepers, clerk and surgeon, and allowance to the directors, 7,783 57

Penitentiary house expenses:

For supplies furnished for the support of convicts and transports, - - - - 12,948 99

Penitentiary criminal charges:

For expenses incurred in transporting convicts to the penitentiary, - - - 8,147 27

28,879 83

Expense of transports:

For expenses incurred in conveying transports to the penitentiary, - - - - - 882 17

141,592 05

Records of the court of appeals and of district courts:

For printing records of the court of appeals at Richmond $3,527 37, at Lewisburg $1,123 30, and of district courts $353 24, - - 5,003 91

Contingent expenses of courts:

For the services of attorneys for the commonwealth, clerks, sheriffs, criers, tipstaffs, jailors, and for fuel, lights, stationery, cleaning courthouses, &c. 29,922 20

Militia:

In payment of allowances made by the courts of sundry regiments, - - - - - 18,751 42

Officers of militia:

For one year's salary of the adjutant general to the 1st July 1861, - - - - - 1,966 25

Military contingent fund:

For expenses of the visitors of the military institute $651 07, clerks in adjutant general's office $900, contingent expenses of his office $584 63, horse hire for the Fayette ar-

tillery $67, a court martial $131 50, counsel of Col. Thomas $6,813 30, telegraph from Manassas junction to Winchester $7,491 05, surgeon general, for medicines, &c. $15,000, work on powder magazine at Lexington $1,555 61, flags for the capitol $100, cartridge boxes, belts, &c. $10,585 40, miscellaneous $10,140 60, - - - 54,010 16

Public guard:

For pay, rations, clothing and other expenses of the guard stationed at Richmond, and the ordnance sergeant at the Virginia military institute, - - - 29,452 35

Temporary quarters for public guard:

For rent, repairs, &c. - - - - 339 52

Interior guard:

For pay of the interior guard at the penitentiary, to the 1st September 1861, - - - - 2,876 00

Virginia military institute:

For annual support, - - - - 13,500 00

Manufactory of arms:

For one year's rent of water to the 31st December 1860, for propelling machinery, - - - 1,280 00

Repairs to the armory:

For sundry repairs to the armory building, - - 116 33

Repair of arms:

For the pay of artificers employed in the repair of arms, and of the officers of the public guard in superintending them, contingent expenses, &c. - - - 4,959 97

Transportation of arms:

For expense attending the collection and transportation of arms, 1,218 76

Arms and munitions of war:

To E. S. Gay and others, for sundry expenses in mounting cannon, for ammunition, lumber for workshops, &c. - 5,425 11

Support of troops:

To Major Randolph Turk, on account of support of troops at Harpers Ferry $1,000, and to Henry H. Lewis, on account for support of navy at Fredericksburg $3,000, - 4,000 00

Army:

To George W. Rady and others, for sundry expenses, supplies, advances to disbursing agents under allowances by the auditing board, - - - - 5,002,210 62

Navy:

To S. Barron and others, for sundry expenses of the navy department, advances, &c. - - - 210,646 83

Harpers Ferry raid:

For sundry expenses, - - - - 1,828 23

Commissioners of the revenue, &c.:

For payments to commissioners for taking lists of taxable property and subjects, and to clerks of county and corporation courts, for examining commissioners' books, - - - - -			56,868 24
Commissions to sheriffs and collectors:			
To H. Quarles, sheriff of Bedford, for commissions on taxes of 1856; to same, and W. Wright, sheriff of Caroline, for commissions on May license taxes of 1856, - - - - -			864 71
Deaf, dumb and the blind:			
For annual support, - - - -		25,000 00	
Lunatic asylum, Staunton:			
For annual support, - - -	45,000 00		
For the transportation of patients thereto, -	2,000 00		
		47,000 00	
Lunatic asylum, Williamsburg:			
For annual support, - - -	58,250 00		
For the purchase of land, under act passed the 24th March 1860, ch. 10, - - -	800 71		
For repairs to the buildings, and for building and furnishing a laundry, under the last mentioned act,	9,111 83		
		68,162 54	
Lunatic asylum, Northwestern:			
For construction, one half of the amount appropriated by act of 17th March 1860, ch. 5, - - -		50,000 00	
Expense of lunatics:			
To Sam. Smith and others, for expenses attending the confinement of lunatics in county and corporation jails, -		8,035 99	
Pensioners:			
For payments for a year's pension to G. W. Richardson and S. C. Young, and for six months' pension to B. Boerley, -		240 00	
			198,438 53
Contingent fund:			
For sundry expenses paid by order of the executive, - -			44,299 99
Civil prosecutions:			
For sundry expenses in civil suits, including fees to the attorney general, $1,635, commissions to sundry agents, viz: S. H. Boykin $2,780 58, H. K. Ellyson $1,516 85, G. J. Butcher $78 86, C. H. Jones $47 48, W. E. Arnold $20, J. M. Bennett $12 50, J. R. Tucker $55, and John Brannon $360 92, in addition to $1,354 48, his commissions in sundry cases, retained by him (subsequently passed through the treasury), in the settlement of an execution against the sheriff of Prince Edward; to sundry persons for serving notices $518 50, clerks' fees, copies, &c. $758 82, costs in Lemon slave case $397 81, - - -			8,182 32
Expense registration:			
To John Haymaker and others for registering births, deaths and marriages,			2,865 53
Governor's house:			
For sundries furnished by Stebbins, Pullen & Co. - -			43 38
Public warehouses:			
For per diem of commissioners visiting warehouses, - -			202 00

Free negroes:

For payments to commissioners for assessing free negroes, - -		7 57

Washington monument fund:

To Capt. C. Dimmock, for his services in erecting the equestrian statue of Washington, on the monument, - - - -		250 00

Birthplace of Washington:

To Geo. W. Lewis, on account of fee for investigating the title of the commonwealth to right of way, - - - -		75 00

Statue of Jefferson:

To Alexander Galt, on account of his contract, in addition to $6,000 heretofore paid, - - - - -		3,950 00

Unclaimed dividends:

To P. Williams, executor, and others, for dividends uncalled for prior to the payment of the same into the treasury, under an act passed the 5th March 1856, ch. 97, - - - - -		121 90

General appropriation:

To James Harris' estate and others, refunding taxes erroneously assessed or paid, and for license taxes remitted or refused, including payments under special acts, - -	8,046 24	
To Ritchie & Dunnavant, for printing 10,000 copies of the Code of Virginia, second edition, - - -	20,000 00	
To Wm. F. Ritchie, for printing Grattan's Reports, 1st and 15th volumes, - - - - -	2,618 00	
To J. M. Bennett, for defraying the expense of preparing, printing and engraving treasury notes, - - -	2,000 00	
To the adjutant general, for services in the reorganization of the militia in the years 1858 and 1859, under act passed 25th March 1861, ch. 35, - - - -	1,490 00	
To T. J. Randolph, rector of the university of Virginia, to defray the expense of a pedestal, setting up and transporting the statue of Jefferson, under an act passed 24th January 1861, ch. 37, - - - - -	1,600 00	
For pay of the joint committee, for accompanying the remains of the late George W. Hopkins from Richmond to his late residence in the county of Washington, under act of 1st April 1861, ch. 2, - - - -	123 50	
To P. W. Fowlkes and Joseph C. Fowlkes, for arrest of three convicts escaped from the jail of Lunenburg county, under act of 16th March 1861, ch. 255, - - -	100 00	
To the securities of Sam'l H. Quarles, late sheriff of Bedford, of J. M. B. Steward, late sergeant of Petersburg, and of J. R. Courtney, late sheriff of Westmoreland, refunding damages, under acts of 31st January 1860, ch. 496, 20th March 1860, ch. 499, and of 20th Feb'y 1861, ch. 288, - -	2,935 68	
To the executor of Charles Holden, late sheriff of Harrison, for forfeited commissions and damages, under act of 23d January 1861, ch. 295, - - - -	861 88	
To Thomas Hill, jr. late sheriff of Culpeper, for excess of interest over six per cent. paid by him, and for commissions, under act of 10th March 1860, ch. 480, - -	551 72	

To Thos. W. Scott, sheriff of Dinwiddie, for two and a half per cent. commissions on the revenue tax of 1859, under act of 1st April 1861, ch. 284, - - -	462 32	
To Peter Early, sheriff of Carroll, for commissions on land charged to sundry persons, - - -	284 10	
To John D. Smith and V. Brown, for carpeting and other expenses for the convention, - - -	159 35	
To A. W. McDonald, to obtain documentary evidence from England relative to state boundary, - -	275 00	
To P. Kean, refunding the amount of a fine, under resolution of 2d April 1860, No. 29, - - -	100 00	
To J. D. Smith and others, for expense in visiting sundry counties to obtain the correct vote in the presidential election, -	424 75	
To Richard Matthews, for extra services, under act passed 1st April 1861, ch. 2, - - - -	24 00	
To P. Phares, sheriff of Pendleton, refunding damages on May license taxes of 1860, - - - -	56 98	
To A. E. Peticolas, for one year's services as vaccine agent at Richmond, to 1st April 1861, - - -	495 00	
To J. W. Simmons, for ninety days' services in assessing the lands in Portsmouth and Elizabeth river parishes (see act of 15th March 1860), - - - -	225 00	
To R. K. Pitzer, for advertising delinquent lands in 1860, -	45 35	
To A. A. Lorentz, for fifteen months' services as messenger to this office, to the 1st October 1861, - -	1,000 00	
		43,878 87
Warrants on account:		
To sheriffs and others, for overpayments and delinquents returned after settlement, on license taxes of 1861, $905 75; of 1860, $539 81; of 1859, $458 28; of 1858, $14 74; and of 1857, $178 56, - - -	2,097 14	
On capitation tax of 1860, $3,513 54; of 1859, $6,744 30; of 1858, $1,269 76; and of 1857, $716 60, - -	12,244 20	
On revenue tax and tax on licenses returnable to September of 1860, $3,522 83; of 1859, $5,650 60; of 1858, $2,443 55; of 1857, $627 85; of 1856, $1,193 61; of 1855, $325 66; of 1854, $47; of 1853, $170 99; and of 1852, $136 24, -	14,118 33	
On free negro taxes of 1860, $711 75; of 1859, $321 91; of 1858, $58 90; of 1856, $33 25; and of 1855, $29 60, -	1,155 41	
On militia fines, - - - -	163 36	
To clerks of courts, refunding overpayments, - -	4 38	
To agents of insurance companies, for do. - -	302 36	
To R. Turk and others, for overpayments on sales of lands in 1860, - - - - -	122 53	
		30,207 71
Capitation tax:		
To the literary fund, on account of the appropriation for the year 1861, -		125,000 00
Fugitive slave fund:		
To William H. Fowle and Son, for net proceeds of fine on schooner Virginia, heretofore paid into the treasury, and released by act passed 25th March 1861, ch. 274, - - - - -		215 00
James river and Kanawha company:		
For the payment of interest to the 1st January 1860, on bonds of the company guaranteed by the state, - - - -		1,028 70

Temporary clerks in this office:		
To Henry Neeson and others, - - - -		4,929 52
Public printing:		
To William F. Ritchie and Ritchie & Dunnavant, for paper furnished and commissions thereon, and for sundry printing, -		21,708 26
Boundary lines:		
To Angus W. McDonald, sr., as commissioner to run boundary line between Maryland and Virginia, and to sundry persons for expenses in running and marking the boundary line between Tennessee and Virginia,		6,370 45
Medical college:		
In full of an appropriation of $30,000, made by an act passed the 1st March 1860, ch. 8, - - - - -		15,000 00
Commissioners from Virginia:		
To John Tyler, president, G. W. Summers, J. A. Seddon, J. W. Brockenbrough and W. C. Rives, members of the peace conference, $2,040 80, and to John Robertson, commissioner to seceded states, $765 20, -		2,806 00
Claims under 15th and 17th sections of the 27th chapter of the Code of Virginia:		
To Wm. Riggin and another, for erecting a gun house for a company of artillery in Smithfield, Isle of Wight county, - - -		300 00
Mayo's Guide:		
To Joseph Mayo, for 4,500 copies of the second edition of Mayo's Guide,		11,250 00
Code of Virginia:		
To G. W. Munford, on account of the preparation and publication of the 2d edition of the Code of Virginia, - - -		2,000 00
Dividends:		
To the Bank of the Valley, refunding so much erroneously received to the credit of the commonwealth proper, - - -		3,664 50
Tax on dividends:		
To the Merchants and Mechanics Bank of Wheeling, refunding so much erroneously received to the credit of the commonwealth proper, -		1,903 47
Temporary loans:		
In payment of loans contracted prior to the 1st of October 1860, and interest thereon, - - -	200,831 42	
In payment of loans contracted after the 1st of May 1861, and interest thereon, - - -	2,673,487 36	
		2,874,318 78
Treasury notes:		
For bank note paper $2,225 85; to J. S. Calvert, treasurer, for signing notes, $183 11, and to J. M. Bennett, auditor, for ditto, $145 59, - - - -	2,554 55	
To William P. Strother, cashier, and others, for the redemption of treasury notes, with the interest thereon, -	1,723,937 01	
		1,726,491 56
Special deposit—George Loyall:		
In payment of charges on that fund, - - -		174 00
Special deposit—J. J. Simpkins:		
In payment of charges on that fund, - - -		493 15
Auditor's Office, November 1861.		$13,166,732 89

TABLE

STATE OF THE TREASURY—

1860.			
Oct'r	1,	To balance, per last annual report, - - -	139,305 18
	31,	To receipts in October 1860, - - -	69,367 35
Nov.	30,	To do. in November 1860, - - -	114,266 04
Dec.	31,	To do. in December 1860, - - -	1,616,084 00
			$ 1,939,022 57
1861.			
Jan.	1,	To balance brought down, - - -	252,842 67
	31,	To receipts in January 1861, - - -	382,915 39
Feb.	28,	To do. in February 1861, - - -	138,562 97
March	30,	To do. in March 1861, - - -	308,808 41
			$ 1,083,129 44
April	1,	To balance brought down, - - -	307,932 72
	30,	To receipts in April 1861, - - -	259,984 92
May	31,	To do. in May 1861, - - -	1,278,619 78
June	29,	To do. in June 1861, - - -	1,126,455 33
			$ 2,972,992 75
July	1,	To balance brought down, - - -	172,355 16
	31,	To receipts in July 1861, - - -	4,199,120 40
Aug.	31,	To do. in August 1861, - - -	2,496,468 21
Sept.	30,	To do. in September 1861, - - -	1,175,391 89
			$ 8,043,335 66
Oct'r	1,	To balance this day against the treasurer, exclusive of the funds under the direction of the second auditor, -	$ 138,214 84

XXVII.

COMMONWEALTH'S FUNDS—1860-61.

By amount of warrants paid in October 1860,			- -	157,812 93
By do.	do.	November 1860,	- -	113,833 90
By do.	do.	December 1860,	- -	1,414,533 07
Balance 31st December 1860,			- -	252,842 67
				$1,939,022 57
By amount of warrants paid in January 1861,			- -	581,849 08
By do.	do.	February 1861,	- -	66,211 47
By do.	do.	March 1861,	- -	127,136 17
Balance 30th March 1861,			- -	307,932 72
				$1,083,129 44
By amount of warrants paid in April 1861,			- -	210,241 02
By do.	do.	May 1861,	- -	1,598,533 69
By do.	do.	June 1861,	- -	991,862 88
Balance 29th June 1861,			- -	172,355 16
				$2,972,992 75
By amount of warrants paid in July 1861,			- -	4,333,811 56
By do.	do.	August 1861,	- -	2,366,093 54
By do.	do.	September 1861,	- -	1,205,215 72
Balance 30th September 1861,			- -	138,214 84
				$8,043,335 66
Total amount of warrants issued by the auditor from the 1st October 1860 to the 30th September 1861, inclusive,			- -	13,166,732 98
Add warrants issued by the auditor prior to the 1st October 1860, and paid after that day,			- - - - -	505 11
				13,167,238 09
Deduct warrants No. 4174, $5 64; 6194, 1 50; 6450, 6 78; 8092, 9 14; 8827, 55 00; 11472, 25 00 — Issued prior to the 1st Oct. 1861, and unpaid on that day,			-	103 06
Paid by the treasurer in the fiscal year 1860-61,				*$13,167,135 03

Auditor's Office, 14th Nov. 1861.

* This large amount of disbursements is caused by the redemption of temporary loans contracted, and treasury notes issued within the fiscal year, amounting to $4,397,424 37.

TABLE XXVIII.

Estimate of the probable receipts at the treasury, through the office of the auditor of public accounts, during the fiscal years which will end with the 30th September 1862 and 1863.

	1861-2.	1862-3.
From taxation:		
Tax on licenses, returnable to May 1862 and 1863, on merchants and others, - - -	325000 00	300000 00
Tax on lands, slaves and other property and subjects for 1861, and on licenses returnable to September 1861, including capitation tax on white and free colored persons,	2120000 00	
Tax on lands, slaves and other property and subjects for 1862, and on licenses returnable to September 1862, including capitation tax on white and free colored persons, estimating on the value of slaves, - -	–	2280000 00
Tax on law process, deeds, wills and seals of courts, -	30000 00	20000 00
Tax on state seal, - - - -	65 00	65 00
Tax on notarial seals, - - -	10000 00	8000 00
Tax on bank dividends, - - -	43000 00	43000 00
Tax of one mill per mile on rail road travel, and one-half of one per centum on the gross amount received for the transportation of freight, - - -	30000 00	30000 00
Tax on express companies, - - -	600 00	600 00
Tax on foreign insurance companies, - -	400 00	400 00
Tax on salaries from the second auditor's office, -	52 77	30 00
On account of the sales of lands for the non-payment of taxes remaining in arrear, - - -	500 00	500 00
On account of the redemption of lands purchased for the commonwealth for the non-payment of taxes, and of lands returned delinquent, - - -	700 00	800 00
Fees:		
From the register of the land office, - -	1000 00	600 00
Income from property owned by the commonwealth:		
Dividends on bank stocks of the par value of $1,951,300, estimated at 6 per cent. - - -	117078 00	117078 00
Rents of a portion of the armory property, - -	2155 00	2155 00
Sales of waste and unappropriated land, - -	100 00	100 00
Commonwealth's proportion of fees to the weighmaster at lot and scales for weighing live stock, - -	800 00	800 00
Miscellaneous:		
From inspectors of tobacco, for duty on tobacco to be delivered from the warehouses, sales of waste tobacco, and storage at the public warehouse at Richmond, -	5000 00	5000 00
From printed records of the court of appeals and district courts, - - - -	1000 00	1000 00
From civil and criminal prosecutions, - -	1000 00	1000 00
Collections by the treasurer to pay in part the banking clerk in his department, - - -	750 00	750 00
Voluntary enslavements, - - -	500 00	500 00
Militia fines, - - - -	9000 00	9000 00
Seals to free negro registers, - - -	2000 00	2000 00
Board of public works:		
On account of the surplus of the internal improvement fund, as per estimate of the second auditor, - -	215059 73	199947 92
Literary fund:		
From the second auditor, the proceeds of that fund, -	102000 00	102000 00
Treasury notes:		
From the issue of treasury notes, - -	7050000 00	7370000 00
	$10067760 50	10495325 92

Auditor's Office, 30th Nov. 1861.

TABLE XXIX.

Estimate of the probable charges upon the treasury during the fiscal years which will end on the 30th day of September 1862 and the 30th day of September 1863, to be paid on warrants of the auditor of public accounts.

	1861-62.	1862-63.
Commissioners of the sinking fund:		
For the payment of interest on the public debt, and the gradual redemption thereof, and for investment, as shown by their estimate certified by the secretary, -	2537076 81	2537076 81
Expense of sinking fund:		
For salary of the secretary to the commissioners, and expense of advertising, - - -	675 00	675 00
General assembly:		
For the session of 1861-62 and 1862-63, - -	135000 00	135000 00
Convention:		
For expenses of the present session, - -	40000 00	
Expense of comparing polls:		
For comparing polls in sundry elections, - -	5000 00	650 00
Electors:		
For pay and mileage of electors of president and vice president, and their secretary, - - -	1200 00	
Officers of government:		
For salaries of officers and mileage of judges, -	111000 00	111000 00
Criminal charges and guards:		
For arrest and support of prisoners, pay of jurors, witnesses, &c. - - - -	98000 00	98000 00
Slaves condemned:		
In payment for slaves sentenced for crime, - -	35000 00	35000 00
Expense of transporting condemned slaves:		
For bringing condemned slaves to the penitentiary, -	800 00	800 00
Penitentiary house expenses:		
For supplies for the support of convicts and transports, -	15000 00	15000 00
Penitentiary criminal charges:		
For transporting convicts to the penitentiary, - -	10000 00	10000 00
Penitentiary officers' salaries:		
For pay of superintendent, assistant keepers, clerk, surgeon, and allowance to directors, - -	8100 00	8100 00
Printed records:		
For printing records of the court of appeals and district courts, - - - -	5000 00	5000 00
Contingent expenses of courts:		
To sheriffs, clerks and other officers of the courts, fuel, stationery, &c. - - - -	35000 00	35000 00
Militia:		
For the pay of brigade inspectors, adjutants, clerks, musicians, &c. - - - -	18000 00	18000 00
Officers of militia:		
For the annual salary of the adjutant general, -	2000 00	2000 00
Military contingent fund:		
For expense of visitors to the Virginia military institute, and other expenses, - - -	40000 00	40000 00
Virginia military institute:		
For annual support, - - - -	13500 00	13500 00
Public guard:		
For pay, rations, clothing, &c. of the public guard, estimating for 124 enlisted men, and ordnance sergeant at the military institute, - - -	38000 00	38000 00

	1861–62.	1862–63.
Temporary quarters for public guard:		
For rent of necessary buildings, - - -	2000 00	2000 00
Interior guard at the penitentiary:		
For pay of, - - - -	2800 00	2800 00
Manufactory of arms:		
For annual rent, to the James river and Kanawha company, of water to propel machinery, - - -	1280 00	1280 00
Repair of arms:		
For pay of artificers at the armory, of superintendence, for the purchase of tools and for contingencies, -	5000 00	5000 00
Collection and transportation of arms:		
For collecting and distributing arms, - -	1350 00	1350 00
Commissioners of the revenue:		
For taking lists of taxable property and for certificates of licenses, and to clerks of courts for examining the same,	77000 00	77000 00
Western lunatic asylum:		
For support, in addition to the pay patient fund, $45,000, and for transporting patients $3,000, - -	48000 00	48000 00
Eastern lunatic asylum:		
For support, in addition to the pay patient fund, $45,000, and for transporting patients $3,000, for unexpended balance of $20,000, appropriated by act of March 24, 1860, ch. 10, for laundry, water, &c. $10,187 54, and for pay patient fund paid into the treasury prior to the 1st October 1861, and undrawn on that day, $1,615 06, -	59802 60	48000 00
Expense of lunatics:		
For expense attending the confinement of lunatics, &c. in county jails, - - - -	9000 00	9000 00
Deaf and dumb and the blind:		
For annual support, - - - -	25000 00	25000 00
Pensioners:		
For payments to, - - - -	288 00	288 00
Contingent fund:		
For claims to be allowed and certified by the executive, -	30000 00	30000 00
Civil prosecutions:		
For expense in civil suits, including commissions to agents of the commonwealth, - - -	14000 00	14000 00
Public warehouses:		
For services of commissioners, &c. - -	125 00	125 00
Governor's house:		
For repairs, &c. - - - -	500 00	500 00
Repairs of the capitol:		
For repairs to the building, - - -	5000 00	5000 00
Grattan's Reports:		
For publishing 1,000 copies of the 16th volume, $1,550, and for reprinting 500 copies each of the second and third volumes, under act of 30th March 1860, ch. 86, -	4050 00	
Leigh's Reports:		
For reprinting 500 copies of the 5th volume, under act of 30th March 1860, ch. 86, - - -	1250 00	
Vaccine agent at Richmond:		
For annual allowance, - - -	500 00	500 00
Messenger in the office of the auditor of public accounts:		
For his pay, - - - -	800 00	800 00
James river and Kanawha company:		
For interest on bonds of the company guaranteed by the state, falling due on and prior to the 1st January 1860, remaining unpaid, - - - -	2331 00	
Expense of registration:		
For registration of births, marriages and deaths, -	3000 00	3000 00
Public printing:		
For expense, under act of 20th February 1858, ch. 25, other than printing for the general assembly, and for books for public officers, - - - -	25000 00	25000 00

	1861-62.	1862-63.
Washington monument fund:		
For completing the statue of Nelson $4,500, for six allegorical figures $30,000, and for erecting the statues, &c. $3,500, - - - -	–	38000 00
Birthplace of Washington:		
For permanently enclosing the sites of the birthplace of Washington, and the home and the graves of his progenitors in America and marking the same by suitable tablets, under act of 20th January 1858, - -	–	4860 79
Temporary clerks:		
For the services of temporary clerks in the office of the auditor of public accounts, - - -	3750 00	3750 00
Commissions to sheriffs:		
For commissions to sheriffs to be paid by warrants, -	500 00	
Staunton and Parkersburg road:		
For sundry expenses, - - - -	1100 00	
Temporary loans:		
For the payment of loans outstanding on the 1st October 1861 $70,000, and interest thereon $155 15, -	70155 15	
Treasury notes:		
In redemption of treasury notes bearing date prior to the 1st October 1861 and the 1st October 1862, -	5500000 00	7050000 00
Army and navy:		
For claims passed by the auditing board, - - -	1000000 00	
Miscellaneous:		
Expense of issuing treasury notes, &c. &c. - -	5000 00	5000 00
	$10046933 56	10503055 60

Balance against the treasurer on the 1st October 1861, - -	138,214 84
Estimated receipts from 1st October 1861 to 30th September 1862, -	10,067,760 50
	10,205,975 34
Estimated disbursements from 1st Oct. 1861 to 30th Sept. 1862, -	10,046,933 56
Balance 1st Oct. 1862, - - - - -	159,041 78
Estimated receipts from 1st Oct. 1862 to 30th Sept. 1863, - -	10,495,325 92
	10,654,367 70
Estimated disbursements from 1st Oct. 1862 to 30th Sept. 1863, -	10,503,055 60
Balance 1st Oct. 1863,	$151,312 10

Auditor's Office, 30th November 1861.

These tables show an estimate that the issue of treasuary notes will amount to $7,370,000, which must be met by taxation and the reissue of treasury notes. As part of the necessity for this issue, I have supposed that there will be an extra session of the general assembly; that the operations of the ordnance department, the engineering department and the Virginia navy department would be continued, and that the expenses of the militia called out on state account, and the pay of the army officers who have resigned their commissions under the government of the United States, and whose services have not been accepted by the confederate government, would continue to be borne by Virginia. It is not supposed, however, that one million of dollars (the amount estimated therefor) will be sufficient to defray the charges arising out of these subjects, without the necessary legislation to economize the service, which I have supposed might be done without detriment to its efficiency.

It would seem that when the governor has been putting into requisition the whole powers of the government for eight months, with an energy and zeal, which, if equaled, certainly

are not surpassed, to prepare the commonwealth for any emergency, offensive or defensive, in the terrible war now desolating our country, that Virginia might have some exemption from its costs in the future. If these subjects continue, the expenses will amount to at least two millions of dollars annually, and a new estimate must be made.

I have made no allowance for revenue from the northwest. Of course, nothing can be collected while the public enemy occupies the country. The same occupation exists from the seaboard, almost along the entire northern border of the state, to the Kentucky state line, and the legislature should make ample allowances for all these subjects.

Merchants' licenses.

In my report to the extra session of the general assembly, convened last January, I suggested the propriety of changing the scale tax, then and now existing, to an ad valorem tax on the sales, and endeavored to illustrate, by appropriate tables, the propriety and justice of such legislation. These tables may be found in the public documents of that session, and to which I again refer the general assembly. In the explanatory remarks accompanying the tables, I indicated one per cent. on the sales, as indicative of capital, as the proper rate at which the state should grant licenses to sell goods.

These tables exhibited the curious and yet important fact, that out of one hundred and fifty counties and cities in the commonwealth, there were one hundred and three in which a change to an ad valorem tax of one per cent. on the sales would diminish the amount to be paid by them.

The tables also exhibit the further fact, that there were then 7,853 merchants in the state, of whom 6,941 would, under the change proposed, pay less than they now pay, and only 912 would pay more, and the total revenue be increased thereby.

The following table exhibits the several classifications of merchants, the amount of the total sales made by each class, the rate per cent. of tax on the sales, the total amount of sales, the number of merchants of each class, and the entire amount of tax collected on all sales:

AMOUNT PAID BY EACH CLASS UNDER SCALE TAX.	Amount of tax paid by each class.	Average amount sales under act 1859–60, section 18.	Number of merchants of each class.	Average per centum of taxes on sales of each class.	Actual gross sales of each class, and the aggregate sales.
Those who are beginners, with capital under $500, first year, pay $10	$26036	$500	1422	2.00	$707700
Beginners, specific tax on $5,000 capital, pay - - - $60	46490	5000	1203	1.20	3679161
Sales by those who pay - - $20	38969	1000	1608	2.00	1606068
" " " - - $24	11631	1250	431	1.92	540500
" " " - - $32	23317	2000	625	1.60	1250527
" " " - - $48	49451	3750	938	1.28	3521941
" " " - - $76	56281	7500	709	1.01	5318000
" " " - - $96	32766	12500	325	0.77	4065334
" " " - - $112	18780	17500	160	0.64	2800000
" " " - - $140	27462	25000	179	0.56	4454900
" " " - - $208	26136	40000	114	0.52	4560000
" " " - - $268	46203	115000	139	0.233	15985000
	403522		7853		48489131

The inequality of taxation on merchants, exhibited by this table and the several tables referred to, on sales, must necessarily command attention. In many instances it is so manifest, and the exaction so heavy, particularly upon the smaller merchants, that it is oppressive, and calls for redress. There can be no reason why the citizens of every portion of the state should not occupy the very same relation to the state in all particulars. The poor and feeble are as good as the wealthy and powerful: and whilst they are always sought for when danger is at hand, they should not be marked by inequality even in the smallest matter, when the commonwealth comes to lay its taxes for revenue. The sales being the basis upon which we collect our revenue from merchants, all should pay the same per centum.

License tax on beginners.

The law should be amended so as to guard the treasury against impositions by beginners.

In all instances where a new beginner applies for license, the license to sell should specify the amount of sales for which it was granted, and conditioned that if more in amount was sold than the license specified, then the additional tax should be collected on the excess of sales. As the law now stands a beginner pays $60, and whether he sells $5,000 worth of goods (which the tax indicates) or five millions, the tax is the same. The commissioner of the revenue should be clothed with greater powers to enforce penalties against persons who fail to comply with the requisitions of the law. As the law now stands, and as the facts would justify me in supposing, great detriment to the revenue arises from the conditions upon which new beginners can obtain their licenses.

The tariff and northern commerce.

This table very opportunely brings to notice the vast accumulation of the drippings of trade heretofore in the hands of the north, and the heavy duties on importations of merchandise going to the support of the late United States government, and grand lobby operations, in which we had no participation.

The gross sales of goods, wares and merchandise in Virginia in 1859 were, as shown, - - - - -	$48,489,131 00
Of which it is estimated that two-fifths were of foreign importation ($19,395,652 40), and three-fifths northern manufactures ($29,093,478 60), - - - - -	$48,489,131 00
On this $29,093,478 60, the northern manufactures were appreciated by the tariff, and by profits to northern merchants, who sell their manufactured articles at least at 25 per cent., making - -	7,273,369 45
Add government duties on $19,395,652 40 in value of goods imported for Virginia in northern ports, and mainly expended in that section, say 20 per cent. - - - - -	3,879,130 48
And add also at least 10 per cent. on goods so imported for Virginia through northern ports, as profits to northern merchants, -	1,939,565 24
Total profits to the north from trade with Virginia in the year 1859, .	$13,092,065 17

These estimates I do not think exaggerate the true condition of the trade and its profits.

That the value of goods sold (other than domestic manufactures and agricultural productions) amounted to $48,489,131, has been established by the sworn testimony of 7,853

merchants in this state, all personally interested in reducing their several sales to the lowest point that truth would permit, and I believe the rate of the duties on imports, the appreciation of northern goods thereby, and the profits of northern merchants, to be fairly stated. If the estimates are not too low, I think it plainly demonstrable that they are not too high. This vast wealth has been accumulating at the north out of southern industry and trade until its recipients have grown as it were insolent, and are now using its power to crush the liberty of the people who have been the means of bestowing it.

All these things result from our compact with the federal Union, which we have happily dissolved. Virginia might have done every thing which we have employed others to do for her; and as she has neither received governmental facilities which she has not otherwise paid for, nor governmental protection which she could not easily dispense with, it is a subject of wonder that our connection with, and dependence on the government of the United States continued so long, while so greatly to our injury.

To illustrate the effect of our former dependence, I will suppose the same amount of money (instead of being disbursed to our northern enemies) were collected and held for distribution among our own people. At the end of each year it would amount to $13,092,065 17. Each white man, woman and child would receive $12 49, or each family, consisting of ten persons, would receive $124 90. The white population averages 6,630 to each county, and a county of that population would receive $82,861 17 each year, which exceeds the state taxes paid by the largest and wealthiest county in the commonwealth. Instead of receiving so much money as the reward to our own industry, we actually pay it as a premium to the north in the proportions above stated.

Public debt.

Having in the foregoing tables exhibited the several sources of revenue, I now call attention to the public debt, and the means necessary to pay the principal, within the time limited by the constitution, under the operations of the sinking fund, and to pay, in the mean time, the semi-annual interest thereon.

The ascertained debt of the state, on the 1st of January 1852, was $11,971,838 30. There has been redeemed $1,700,730 31, leaving on the 1st of October 1861, of that debt, the sum of $10,271,107 99.

The debt created in each subsequent year is ascertained, and the amount necessary for its redemption must be set apart as required by the constitution. It is as follows:

	Amount.	Interest.
For the year 1852, - - - -	2979087 00	208536 09
1853, - - - -	4605916 87	322414 18
1854, - - - -	4112184 37	274190 90
1855, - - - -	1504403 09	100308 21
1856, - - - -	2653570 00	185749 90
1857, - - - -	630260 00	44118 20
1858, - - - -	1866800 00	130676 00
1859, - - - -	1454600 00	101822 00
1860, - - - -	3621825 00	253527 75
1861, - - - -	1110070 00	77704 90
	$ 24538716 33	1699048 13

So that the debt prior to 1852, still unredeemed, amounts to -	10,271,107 99
And that created subsequently, amounts to - - -	24,538,716 33
Leaving the ascertained debt on 1st October 1861,	$ 34,809,824 32

Which is exclusive of treasury notes issued in 1861, to carry on the war, the principal amount of which is to be paid at the end of 12 months from the time of their issue, with interest, and the residue without interest, upon presentation.	
The law creating the sinking fund having set apart annually 7 per cent. to pay interest and redeem the debt created prior to 1852, there is now raised annually for that purpose the sum of - - -	838,028 68
And a similar per cent. being set apart for the same purpose on the new debt, there is also raised the sum of - - -	1,699,048 13
Which makes the whole amount of interest to be raised for the present year, - - - - -	$2,537,076 81

Old debt.

Of the debt existing on the first day of January 1852, the following sums are payable within the years named:

1. Bonds redeemable at a given day of payment, to be paid at that date, to wit:

1862, - - - - -	60,614 96	
1863, - - - - -	10,241 00	
1866, - - - - -	1,612,000 00	
Amounting in the aggregate to		1,682,855 96

2. Those redeemable in effect at the pleasure of the general assembly, as restricted by the constitution:

1857, - - - - -	955,000 00	
1858, - - - - -	1,666,518 59	
1859, - - - - -	848,888 10	
1860, - - - - -	313,014 73	
1861, - - - - -	88,548 00	
1862, - - - - -	247,837 50	
1863, - - - - -	14,937 50	
1865, - - - - -	17,315 00	
1866, - - - - -	1,435 00	
1867, - - - - -	236,700 00	
1868, - - - - -	674,284 61	
1869, - - - - -	366,322 00	
1870, - - - - -	132,410 00	
1872, - - - - -	240,200 00	
1873, - - - - -	589,650 00	
1874, - - - - -	241,000 00	
1875, - - - - -	865,833 00	
1876, - - - - -	1,088,358 00	
		8,588,252 03
Debt of 1852 on 1st Oct. 1861,		$10,271,107 99

Of the bonds heretofore issued, the larger portion bears an interest of six per cent. and the balance of five per cent.; but to furnish the information for ready reference, the amount of sixes and fives may be stated as follows:

Registered six per cents.:

Amount of six per cent. registered debt outstanding 1st July 1861, -		19,988,074 32
Amount of loans obtained since, - - -		117,100 00
Guaranteed bonds of James river and Kanawha company, changed since,		150 00
Coupon bonds, payable in New York, converted since, - -		1,008,000 00
Coupon bonds, payable in Richmond, converted since, - -		17,000 00
Whole amount of six per cent. registered debt 1st October 1861,		$ 21,130,324 32
Amount of coupon bonds payable in New York on the 1st October 1861,		11,497,500 00
Amount supposed to have been lost at sea in steamer Arctic, -		145,000 00
Amount of coupons payable in Richmond 1st October 1861, -		64,000 00
		$ 11,706,500 00
Amount of registered and coupon bonds bearing 6 per cent. interest, -		32,836,824 32
Five per cents.:		
Amount of 5 per cent. sterling coupon bonds (£ 365,000) held in England, valued at - -	1,865,000 00	
Registered 5 per cent. bonds, - -	108,000 00	
		1,973,000 00
Public debt October 1, 1861, - - - -		34,809,824 32
Less the debt owned by the sinking fund, - - -		1,729,315 46
Total debt held by others than the commonwealth,		$ 33,080,508 86

Thus, on a debt of $ 33,080,508 86, most of which bears interest at 6 per cent., while a portion bears only 5 per cent., the state annually raises $ 2,537,076 18 for paying the interest and sinking the debt.

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ERRATA.

Table 7, pages 134, 142, 150, 158 and 170, the words "per cent." in the left hand column, should be omitted.

Table 11, page 268, Barbour county, in population to square mile, for "2" read "20."

Table 11, page 267, Wythe county, in population to square mile, for "1" read "16."

County Tables.

Page 345, Campbell county, number of licenses, 143; license tax, $22,119 69; total of all taxes, $85,182 11.

Page 365, Cumberland county, total of all taxes, for "$2,170 82" read "$20,225 54."

Page 407, Hampshire county, total of all taxes should be "$26,856 45."

Page 465, Mecklenburg county, total of all taxes should be "$36,372 15."

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